

Board of Education Regular and
Reorganizational Meeting
Monday, January 15, 2024 6:00 PM
Boardroom at 1700 14th Avenue
1700 14th Ave
Nebraska City, NE 68410

1. Call to Order
 - 1.1. Roll Call
 - 1.2. Pledge of Allegiance
 - 1.3. Policy 2005-Board Member Conflict of Interest Statement of Intent - All Members
 - 1.4. Organizational Meeting for the Board of Education
 - 1.4.1. Election of Officers
 - 1.4.1.1. President
 - 1.4.1.2. Vice President
 - 1.4.2. Appointments by the Board President
 - 1.4.2.1. Appointments to Board Committees
 - 1.4.2.2. Appointments to the NCPS Foundation Board
 - 1.4.2.3. Appointment of Board Secretary and Board Treasurer
 - 1.5. Requests from Board Members to be Absent
 - 1.6. Welcome to Visitors and Public
 - 1.7. Approval of Agenda
 - 1.8. Public Comment Time
 - 1.9. Approval of Minutes
 - 1.10. Claims and Accounts
 - 1.11. Financial Report
2. Reports
 - 2.1. Dana Cole Audit Presentation
 - 2.2. Principal's Reports – “What’s Happening With The PIONEERS!”
 - 2.3. Committee Reports
 - 2.3.1. Education and American Civics
 - 2.3.2. Buildings and Grounds
 - 2.3.3. Finance
 - 2.3.4. Policy
 - 2.4. Superintendent's Report
3. Business
 - 3.1. Non-Action Items
 - 3.1.1. Annual Policy Reviews
 - 3.1.2. Policy Cycle Reviews
 - 3.1.3. Policy 4070-Early Voluntary Separation to consider consistent language
 - 3.1.4. Employee Benefits Management
 - 3.1.5. Energy Loan
 - 3.2. Action Items
 - 3.2.1. Personnel

3.2.1.1. 2024-2025 Certificated Teacher Negotiated Contract

3.2.1.2. Personnel-Hiring

3.2.2. Interfund Transfer

3.2.3. Audit Report from Dana Cole

3.2.4. Selection of Depositories

3.2.5. Apptegy Proposal

3.2.6. Walk In at Northside

4. Adjournment

2005 Conflict of Interest

Any member of the board of education who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For purposes of this policy:
 - a. Business with which a board member is associated shall include the following:
 - (1) A business in which the board member or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
 - (2) A business in which the board member or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or the board member or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the board member reports the name and address of the company and stockbroker.
 - b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.
 - c. Immediate family member or member of the immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.
1. Contracts with the School District.
 - a. No board member or member of his or her immediate family shall enter into a contract valued at two thousand dollars or

more, in any one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular office hours the proposals considered and the contract awarded. Board members who enter into employment contracts with the school district must also comply with the board's policy on the employment of board members.

- b. The existence of any conflict of interest in any contract in which the board member has an interest and in which the school district is a party, or the failure to make public the board member's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for the board member to make public notice shall apply when the board member, or his or her parent, spouse or child has a business association with the business involved in the contract or will receive a payment, fee or commission as a result of the contract.
- d. The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the board member:
 - (1) Makes a declaration on the record to the school board regarding the nature and extent of his or her interest prior to official consideration of the contract;
 - (2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the school board declaring an interest in the contract would prevent the board with all members present from securing a quorum on the issue, then all members may vote on the matters; and
 - (3) Does not act for the school board as to inspection or performance under the contract in which he or she has an interest.

2. Contracts with Board Member's Immediate Family.

- a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:
 - (1) All district employees.
 - (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

3. Employing Members of the Immediate Family.

- a. A board member may recommend for employment or supervise the employment of an immediate family member if:
 - (1) The board member does not abuse his or her position.
 - (2) Abuse of official position shall include, but not be limited to, employing an immediate family member:
 - (i) who is not qualified for and able to perform the duties of the position;
 - (ii) for any unreasonably high salary;
 - (iii) who is not required to perform the duties of the position.
 - (3) The board makes a reasonable solicitation and consideration of applications for employment.
 - (4) The board member makes a full disclosure on the record to the governing body of the school district and to the secretary of the board. If the secretary of the board of education would be the individual filing the disclosure statement, the statement shall be filed with the president of the board of education.
 - (5) The board approves the employment or supervisory position.

b. The board has not terminated the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

4. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment

a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:

(1) a public official, public employee, or candidate.

(2) a member of the immediate family of an individual listed in Subparagraph 'a' above.

(3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.

b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.

c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.

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

5. Conflict of Interest Relating to Campaigning or Political Issues

- a. Except as provided below, the board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.
- b. This does not prohibit the board from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
- c. This does not prohibit the board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the board's opinion regarding a ballot question or from providing information in response to a request for information.
 - (1) The board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.
 - (2) Any member of the board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

6. Conflict of Interest Statement

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the

public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

- (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;
 - (2) Deliver a copy of the statement to the school board secretary who shall enter the statement onto the school district's public records; and
 - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
- b. If the board member would like a formal opinion from the NADC as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the NADC.

7. Recordkeeping

- a. The board secretary shall maintain a separate record of the following information for every contract entered into by the school board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
- (1) The names of the contracting parties.
 - (2) The nature of the interest of the board member in question.
 - (3) The date that the contract was approved.
 - (4) The amount of the contract.
 - (5) The basic terms of the contract.
- b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the board secretary shall be available for public inspection during normal working hours of the office in which it is kept.

9. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: November 14, 2016

Revised on: July 10, 2017; September 13, 2021

Reviewed on:

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Public Participation at Board Meetings Form
Nebraska City Public Schools Board of Education

PUBLIC COMMENTS

The purpose of “Public Participation” is for the Board of Education to hear comments from the public. Since comments are not on the published agenda the Board will not discuss and/or answer questions during “Public Comments.”

The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may only speak one time per topic and must limit comments to around five (5) minutes. In the event more than six individuals wish to address the board, the 30 minutes will be divided equally between the number of speakers. At the discretion of the Board President or Chair, speakers may be allotted additional time.

PLEASE PRINT

Name _____ Date _____

Address _____

City _____ State _____ Zip Code _____

Subject of Public Comment: _____

UNAPPROVED MINUTES
Board of Education Regular Meeting
Monday, December 11, 2023 at 6:00 PM
Boardroom at Central Office
1700 14th Avenue
Nebraska City, NE 68410

The Nebraska City News Press and B103 were notified.

Notice was published in the Nebraska City News Press on Friday, December 1, 2023 and on the Nebraska City Public Schools website on Thursday, November 16, 2023 stating the time and place of the meeting and stating that the known subjects on the agenda were on file and available for public inspection at the District Central Office, 1700 14th Avenue, Nebraska City, Nebraska. Copies of the postings from Friday, December 1, 2023 and Thursday, November 16, 2023 are attached to these minutes.

This meeting is subject to the Open Meetings Law and Availability of the Agenda pursuant to Nebr. Rev. Stat. Chapter 84, Article 1412(8). A current copy of the Open Meeting Act is posted in the meeting room and the agenda is available.

1. Call to Order

Board President Jim Nemeec called the meeting to order at 6:00 PM.

1.1. Roll Call

Kent Blum: Present
Lisa Chaney: Present
Don Loseke: Present
Jeff Frields: Present
Stacie Higgins: Present
Rob Elson: Present
Jim Nemeec: Present
Nick Schmitz: Absent
Brent Shanholtz: Present
Present: 8, Absent: 1

1.2. Pledge of Allegiance

1.3. Requests from Board Members to be Absent from this meeting

Order #17021-Motion Passed: Motion to approve the request to be absent from this meeting from Nick Schmitz passed with a motion by Jim Nemeec and a second by Kent Blum. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

1.4. Welcome to Visitors and Public

The Board recognized Katie Meredith, school counselor at Nebraska City Middle School, who recently received the Middle School Counselor of the Year award from the Nebraska School Counselors Association and thanked her for her service to the students and district.

1.5. Approval of Agenda

Order #17022-Motion Passed: Motion to amend the motion to approve the agenda for December 11, 2023 to include changing item 3.7 Northside Fire Panel from Action Item to Information Item passed with a motion by Jim Nemeec and a second by Kent Blum. Mr. Nemeec stated that more time is needed to receive enough information for the Board to be able to take action regarding the Fire Panel at Northside.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea

Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

Order #17023-Motion Passed: Motion to approve the agenda for December 11, 2023 including changing agenda item 3.7 Northside Fire Panel from Action Item to Information Item passed with a motion by Kent Blum and a second by Stacie Higgins. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

1.6. Public Comment Time

No one addressed the board during Public Comment Time.

1.7. Approval of Minutes

Order #17024-Motion Passed: Motion to approve the minutes from the Regular Meeting on November 13, 2023 passed with a motion by Stacie Higgins and a second by Don Loseke. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

1.8. Claims and Accounts

Order #17025-Motion Passed: Motion to approve the claims and accounts as presented passed with a motion by Brent Shanholtz and a second by Kent Blum. Mr. Shanholtz reviewed the bills this month and found everything in order. Questions about a few expenditures were clarified by Brenda Wieckhorst, Business Manager.

General Fund: \$1,161,603.64; **Payroll Fund:** \$1,234,975.08; **Payroll Benefits Fund:** \$206,419.08; **School Nutrition Fund:** \$3,043.48; **Building Fund:** \$4,854.67; **QCPUF Fund:** \$65,708.00; **Bond Fund:** \$1,372,932.50

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

1.9. Financial Report

Order #17026-Motion Passed: Motion to approve the financial report as presented with the current balance in the treasury being \$1,524,275.40 passed with a motion by Jim Nemeec and a second by Kent Blum. President Jim Nemeec gave a summary of the financial

reports for the month. He shared that it was not necessary to do an interfund transfer as was done in years past in December. A bond payment was made and lowered the balance of that account. In addition, revenue is down compared to last year at this time, but so are expenditures. The district is due reimbursements from the state that have been submitted.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frieids: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemecc: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

2.0. Reports

2.1. Principal Reports—"What's Happening With THE PIONEERS!"

Principal Pellatz shared information about Exact Path, a new pilot program at the Middle School to assist educators in identifying math content areas that each student may need additional instruction to reach grade level understanding.

2.2. Committee Reports

2.2.1. Education, Americanism and Civics Committee

Lisa Chaney gave a report summarizing the Education, Americanism and Civics Committee Meeting highlighting accreditation updates from Kate Sherwin and a reminder to the Board about the upcoming April 3, 2024 in person visit and the online interviews that will be taking place in the spring. In addition, Alice Harrison and Barb Simmons, librarians for the district, attended the meeting to share and discuss information with the committee.

2.2.2. Building and Grounds Committee

Rob Elson gave a report summarizing the Building and Grounds Committee Meeting highlighting many of the agenda items including updates on the Northside fire panel, track overcoat, energy loan application information and a possible van purchase. Jenny Gawart shared the monthly maintenance list.

2.2.3. Finance Committee

Brent Shanholtz gave a report summarizing the Finance Committee Meeting highlighting the financial planning for larger buildings and grounds projects, negotiations and possible fund transfers.

2.2.4. Policy Committee

Don Loseke gave a report summarizing the Policy Committee Meeting highlighting the extensive reports Mr. Hippen is preparing and submitting as well as working on SPED and EL IEP's and accommodations for ACT and state testing in the spring. They also reviewed the policies in the review cycle for the month.

2.3. Superintendent's Report

Mr. Fritch shared that he and his staff are preparing the Hot Lunch Program RFP and will need volunteers to serve on the selection committee. Mr. Shanholtz volunteered to serve. Mitch Novak has received a promotion with Lunchtime Solutions to Manager of Culinary Innovation. He will still be working in the Nebraska City area and will be using NCPS as a test kitchen. Outstanding lunch balances continue to increase districtwide and schools are following board policy to address the issue. Elizabeth Dunn from the UNL Extension office is working on a food waste grant and would like NCPS to be included in the project. STANCE is Thursday, Jan 11, 2024 and they are requesting a board member attend. Mr. Nemecc volunteered and Governor Pillen will be attending. NASB-Legislative Issues Conference is January 21-22, 2024 in Lincoln. The end of the semester is December 20, 2023 and Central Office will be open by appointment during Winter Break. The Admin Retreat is December 20, 2023. The January meetings are all moved back one week including the Regular Meeting on January 15, 2024. The Board Retreat will be January 26, 2024.

3.0. Business

3.1. Policy Reviews

Administration and the Policy Committee recommended the review of the following policies:

5003-Admission of Part Time Students

5009-Adult Education

5014-Homeless Students

5023-Student Illness

5041-Student Government
5046-Secret Organizations

3.2. Early Voluntary Separation Offer

Order #17027-Motion Passed: Motion to approve the offering of the Early Voluntary Separation Program to eligible certificated employees for the 2023-2024 school year passed with a motion by Kent Blum and seconded by Lisa Chaney. Mr. Nemeec stated the policy is being offered this year but it is not guaranteed for future years depending on the needs of the district.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

3.3. Approve Semester Graduates

Order #17028-Motion Passed: Motion to approve the 2023-2024 graduate list as presented upon completion of their high school graduation requirements by the end of the first semester passed with a motion by Kent Blum and seconded by Don Loseke. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

3.4. Track Overcoat

Order #17029-Motion Passed: Motion to approve the quote from Midwest Tennis and Track as presented passed with a motion by Kent Blum and a second by Jeff Frields. The Board discussed that the work proposed by Midwest was confirmed by local experts and necessary to complete the project.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

3.5. Vehicle Purchase

Order #17030-Motion Passed: Motion to approve the purchase of a 10-passenger van from Woodhouse Plattsmouth as presented passed with a motion by Jeff Frields and a second by Kent Blum. Mr. Fritch shared that local and area dealers are aware of the districts need for a van to transport students. This van will be equipped and certified to transport ten passengers.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea

Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

3.6. Energy Loan Application and Scope of Work

Order #17031-Motion Passed: Motion to authorize the Superintendent to sign a Phase 3 ESCO Contract with Facility Advocates for the amount not to exceed \$500,000 for the Energy Conservation Measure projects as proposed and discussed passed with a motion by Kent Blum and a second by Jeff Frields. Mr. Fritch shared that this action will allow the district to apply for low interest energy loan assistance through Facility Advocates.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

3.7. Northside Fire Panel

More information will be obtained regarding the repair or replacement and shared at a future meeting.

3.8. MidPlains Advisors

The Board discussed the dissatisfaction with the current provider and the advantages of the services that MidPlains Advisors offers to the district and its employees. MidPlains Advisors is a consulting firm for insurance services.

3.9. Executive Session

Order #17032-Motion Passed: Motion to move to enter into executive session for personnel and evaluation of job performance clearly necessary for the protection of the public interest of for the prevention of needless injury to the reputation of an individual in compliance with the law passed with a motion by Jim Nemeec and a second by Kent Blum. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

The Board entered Executive Session at 7:15 PM.

3.9.1. Superintendent Evaluation

The Board exited Executive Session at 8:15 PM.

3.10. Superintendent's Contract

Order #17033-Motion Passed: Motion to approve a one-year contract extension to the Superintendent's Contract passed with a motion by Jim Nemeec and a second by Brent Shanholtz. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
Jeff Frields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent

Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

3.11. Executive Session

Order #17034-Motion Passed: Motion to move into Executive Session for a strategy session with respect to collective bargaining clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual in compliance with the law passed with a motion by Kent Blum and a second by Jeff Fields. No discussion.

The Board entered Executive Session at 8:18 PM.
The Board exited Executive Session at 8:45 PM.

4.0. Adjournment

Order #17035-Motion Passed: Motion to adjourn at 8:47 PM passed with a motion by Kent Blum and a second by Stacie Higgins. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
Don Loseke: Yea
sJeff Fields: Yea
Stacie Higgins: Yea
Rob Elson: Yea
Jim Nemeec: Yea
Nick Schmitz: Absent
Brent Shanholtz: Yea
Yea: 8, Nay: 0, Absent: 1

Submitted by
Mark Fritch, Secretary

DRAFT

Nebraska City News Press
901 S. 9th
(620) 504-9885 Ext. 2330

I, Dawn Schnepf, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher/Agent of Nebraska City News Press, a publication that is a "legal newspaper" as that phrase is defined for the city of Nebraska City, for the County of Otoe, in the state of Nebraska, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Dec. 1, 2023

Notice ID: 6iUu3i8MTTRBaio6LggS
Publisher ID: 1687480
Notice Name: December Meeting Notice 2023

PUBLICATION FEE: \$13.38

Dawn R. Schnepf

Publisher/Agent

VERIFICATION

STATE OF NEBRASKA
COUNTY OF OTOE

Signed or attested before me on this

7th day of December, A.D. 2023.

[Signature]

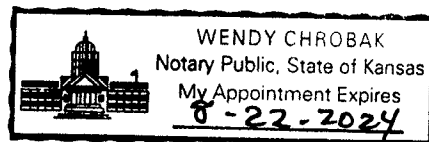
Notary Public

NOTICE OF MEETING
OTOE COUNTY SCHOOL
DISTRICT 111
IN THE STATE OF NEBRASKA

NOTICE IS HEREBY GIVEN that the **Regular Meeting** of the Board of Education of Otoe County School District 111, in the State of Nebraska, will be held at **6:00 o'clock P.M.**, December 11, 2023 at **Central Office, 1700 14th Avenue**, Nebraska City, Nebraska, in the Boardroom, which meeting will be open to the public. An agenda for such meetings, kept continuously current, is available for public inspection at the office of the Superintendent.

Mark Fritch
Superintendent of Schools
Published in the Nebraska City News Press on Friday, December 1, 2023.

1687480 ZNEZ





NOTICE OF REGULAR MEETING - DECEMBER 11, 2023

Carla Zaroban

NOV 16, 2023

NOTICE IS HEREBY GIVEN that the **Regular Meeting** of the Board of Education of Otoe County School District 111, in the State of Nebraska, will be held at **6:00** o'clock P.M., December 11, 2023 at **Central Office, 1700 14th Avenue**, Nebraska City, Nebraska, in the Boardroom, which meeting will be open to the public. An agenda for such meetings, kept continuously current, is available for public inspection at the office of the Superintendent.

The Superintendent's Contract will be on the agenda for discussion, consideration and possible action.

Mark Fritch

12/1/2023

Vendor Name	Description	Check Total
Checking Account ID	08 Fund Number	08 Building Fund
ARBOR BANK	LOAN PAYMENT	4,444.37
Fund Number	08	<u>4,444.37</u>
Checking Account ID	08	<u>4,444.37</u>
Checking Account ID	09 Fund Number	09 QCPUF Fund
COMPUTERSHARE	BOND PROCESSING FEES	400.00
Fund Number	09	<u>400.00</u>
Checking Account ID	09	<u>400.00</u>
Checking Account ID	1 Fund Number	01 General Fund
AMERICAN RECYCLING AND SANITATION	TRASH SERVICE	2,350.19
ARBOR PSYCHIATRIC AND WELLNESS	CONTRACTED SERVICES	155.00
BOB'S WELDING SHOP	MS RAILING REPAIRS	815.00
BOHL PLUMBING	HVAC UNIT/REPAIRS	11,720.00
BROOKLYN PUBLISHERS LLC	SPEECH SCRIPT	24.00
CAPITAL BUSINESS SYSTEMS	COPIES	137.05
CAPITAL BUSINESS SYSTEMS	COPIER LEASE	6,709.99
CAPITAL ONE	MISC CHARGES	287.74
CARD SERVICES	MISC CHARGES	3,269.90
COLUMN SOFTWARE PBC	PUBLIC NOTICE POSTINGS	171.76
CONCRETE INDUSTRIES, INC.	REPAIRS	316.40
DANA F. COLE & COMPANY, LLP	2022-23 AUDIT	15,300.00
DAS STATE ACCOUNTING - CENTRAL	DISTANCE LEARNING	267.63
DIETZE MUSIC	MUSIC SUPPLIES	531.24
DRAMATIC PUBLISHING	ONE ACT SCRIPTS	268.15
EGAN SUPPLY CO.	CUSTODIAL SUPPLIES	5,832.45
ESU #4	CONTRACTED SERVICES	16,355.81
FACILITY ADVOCATES	HS BOILER SERVICE	540.55
FAREWAY STORES	SPEECH HOSPITALITY RM	47.69
FBG SERVICE CORPORATION	DECEMBER SERVICES	28,884.00
FIBER PLATFORM, LLC	NETWORK	712.51
FIRST STUDENT INC	OCT/NOV TRANSPORTATION	46,501.61

FUN EXPRESS LLC	CLUB SUPPLIES	164.88
GROWING WORDS THERAPY	CONTRACTED SERVICES	1,160.61
HIGHSCOPE EDUCATIONAL RESEARCH	LETTER LINKS	20.00
Home Depot Pro	CUSTODIAL SUPPLIES	1,864.88
JENNA HENRICHS	CONTRACTED SERVICES	4,513.74
JW PEPPER & SON, INC	MUSIC SUPPLIES	757.57
KARRON B JOHNSON	CONTRACTED SERVICES	1,044.00
KB INTERPRETING	CONTRACTED SERVICES	2,124.00
KSB SCHOOL LAW, PC, LLO	LEGAL SERVICES	1,510.00
LUNCHTIME SOLUTIONS, INC.	PRE K SNACKS	1,772.59
MADISON NATIONAL LIFE	DEC 2023 CLASSIFIED LTD	492.89
MADSEN ELECTRIC	ELECTRICAL REPAIRS	585.87
MULLENAX AUTO SUPPLY	VEHICLE PARTS	244.73
NEBR. CITY ROTARY	2024 DUES	500.00
NEBRASKA CENTRAL EQ.	LIFT SEAT BELT	194.96
NEBRASKA CITY UTILITIES	UTILITIES	42,700.83
O'REILLY AUTO PARTS	VEHICLE PARTS	28.24
ONE SOURCE	BACKGROUND CHECKS	224.50
OTOE COUNTY TREASURER	2021 NISSAN TITLE FEE	10.00
PAPER TIGER SHREDDING, INC.	SHREDDING SERVICE	40.00
PAYROLL ACCOUNT-NC PUBLIC SCH	DEC 2023 PAYROLL	1,208,275.41
PITNEY BOWES GLOBAL FINANCIAL	POSTAGE MACHINE LEASE	828.18
PRAIRIE MECHANICAL CORPORATION	MAINT REPAIRS	3,264.26
PURCHASE POWER	POSTAGE	1,060.84
REGION V SERVICES	CONTRACTED SERVICES	1,343.78
SARAH ROBERTS	CONTRACTED SERVICES	5,244.11
TK ELEVATOR CORPORATION	SERVICE CONTRACT	937.04
UNL EXTENSION - OTOE COUNTY	CLUB SUPPLIES	84.00
VERIZON WIRELESS	CELL PHONE	688.78
VOYAGER FLEET SYSTEMS	FUEL CHARGES	4,111.81
WESTLAKE ACE HARDWARE	MAINT SUPPLIES	71.47
WEX BANK	FUEL CHARGES	405.58
WINDSTREAM	PHONE	1,053.87
ZULTYS INC	PHONE	4,147.23

Fund Number

01

1,432,669.32

Checking Account ID	1			<u>1,432,669.32</u>
Checking Account ID	2	Fund Number	01	<u>General Fund</u>
AMERICAN FIDELITY		DEC SUPPLEMENTAL INS		3,501.70
BLUE CROSS BLUE SHIELD		DEC HEALTH AND DENTAL		199,681.45
MADISON NATIONAL LIFE		DEC LIFE INS		1,692.68
VSP, INC		DEC VISION INS		1,497.01
Fund Number	01			<u>206,372.84</u>
Checking Account ID	2			<u>206,372.84</u>
Checking Account ID	20	Fund Number	02	<u>Depreciation Fund</u>
FACILITY ADVOCATES		BAL ON LIGHTS/MS PUMPS		57,257.50
WOODHOUSE FORD PLATTSMOUTH		2023 FORD TRANSIT VAN		54,134.00
Fund Number	02			<u>111,391.50</u>
Checking Account ID	20			<u>111,391.50</u>
Checking Account ID	6	Fund Number	06	<u>Nutrition Services</u>
JENNIFER CONRAD		STUDENT REFUND		102.35
LUNCHTIME SOLUTIONS, INC.		NOV/DEC FOOD COSTS		141,893.85
Fund Number	06			<u>141,996.20</u>
Checking Account ID	6			<u>141,996.20</u>

Nebraska City Public Schools
December 2023
Summary Financial Report

General Fund

The General Fund finances all facets of services rendered by the school district including payroll, benefits, equipment, supplies, insurance, building occupancy, contracted services, and other daily functions and operations of the district. The tax levy for this fund is restricted to \$1.05 plus qualified exclusions. The approved General Fund levy for 2023-24 .891644

Balance Forward	1,381,041.83
Revenue	1,012,809.16
Expenses	<u>1,432,669.32</u>
Balance	961,181.67

Building Fund

The Building Fund is used to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. The tax levy for this fund falls under the \$1.05 levy limit and is further restricted to \$0.14 with local board approval or \$0.175 following a vote of the people for a term not to exceed ten years. The approved Building Fund levy for 2023-24 .060363

Balance Forward	174,745.61
Revenue	1,124.30
Expenses	<u>4,444.37</u>
Balance	171,425.54

QCPUF Fund

A Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Effective April 19, 2016, the tax levy for this fund is restricted to \$0.03. The tax levy for QCPUF projects in place prior to April 19, 2016, remains at \$0.052. The levy may exceed the \$0.03 levy limit if the valuation has decreased from the last year bonds were issued and the bond principal and interest obligation cannot be met. Tax levies cannot exceed ten years for each project. The approved QCPUF levy for 2023-24 .022291

Balance Forward	151,791.86
Revenue	2,366.16
Expenses	<u>400.00</u>
Balance	153,758.02

Cooperative Fund

The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to the cooperative in their General Fund. Nebraska City Public Schools utilized the Cooperative Fund to receipt and disburse funds received Technology Bonds. Those funds are no longer available to be accessed or used.

Balance Forward	13,996.96
Revenue	1.19
Expenses	<u>0.00</u>
Balance	13,998.15

Depreciation Fund

The purpose of the Depreciation Fund is to facilitate the eventual purchase of costly items by spreading replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to make the purchase. To allocate monies from the General Fund, a school district will transfer funds as an expense from the General Fund, and the Depreciation Fund will show the transfer as revenue from the General Fund. The school district must divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The Depreciation Fund is a component of the General Fund.

Balance Forward	1,796,694.56
Revenue	300.15
Expenses	<u>111,391.50</u>
Balance	1,685,603.21

School Nutrition Fund

The School Nutrition Fund (formerly School Lunch Fund) is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

Balance Forward	506,078.54
Revenue	83,511.34
Expenses	<u>141,996.20</u>
Balance	447,593.68

Payroll Account

An internal account created for exclusive use by Nebraska City Public Schools. This account receives funds from the General Fund on a monthly basis to cover monthly payroll, benefits, and associated expenses.

Balance Forward	42,278.08
Revenue	1,208,275.41
Expenses	<u>1,234,923.08</u>
Balance	40,488.71

Section 125 Account

An internal account created for exclusive use by Nebraska City Public Schools. This account receives funds from individual employees' monthly salary/wages to cover monthly employee-elected deductions for childcare and healthcare expenses.

Balance Forward	31,520.73
Revenue	3,655.20
Expenses	<u>3,652.50</u>
Balance	31,523.43

Meyer Memorial Fund

An internal account created for exclusive use by Nebraska City Public Schools. This fund, established by donations from the Meyer family, is used to fund scholarships.

Balance Forward	229,318.63
Revenue	3.16
Expenses	<u>0.00</u>
Balance	229,321.79

Bond Fund

The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e., trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The Bond Fund is a taxing fund and is not part of the \$1.05 cap. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The approved Bond Fund levy for 2023-24 .142913

Balance Forward	1,346,676.32
Revenue	15,481.01
Expenses	<u>0.00</u>
Balance	1,362,157.33

NEBRASKA CITY PUBLIC SCHOOLS 66-0111							23-24	22-23
GENERAL FUND MONTHLY FINANCIAL REPORT			REC'D MONTH	REC'D THRU:	REC'D THRU		% OF BUDGET TO	% OF BUDGET TO
	RECEIPTS:	BUDGETED	DECEMBER	12/31/2023	12/31/22	DIFFERENCE	BE RECEIVED	BE RECEIVED
	LOCAL PROPERTY TAXES	9,550,000.00	84,335.26	2,727,309.38	2,727,917.67	(608.29)	71.44%	
	CARLINE TAX	10,000.00		2,052.97	1,761.10	291.87	79.47%	
	IN LIEU OF TAX, 5% GROSS	5,800.00				0.00	100.00%	
	MOTOR VEHICLE TAX	825,000.00	68,207.08	290,832.88	260,667.70	30,165.18	64.75%	
	PENALTIES AND INTEREST ON TAXES	0.00				0.00		
	TUITION FROM OTHER DISTRICTS-SPED	0.00				0.00		
	LOCAL LICENSE FEES, CITY	3,000.00			30.00	(30.00)	100.00%	
	RENTAL OF SCHOOL FACILITIES	2,000.00		600.00	600.00	0.00	70.00%	
	OTHER LOCAL REVENUE	1,500.00	1,045.00	2,222.55	1,367.54	855.01		
	COUNTY FINES & LICENSE FEES	140,000.00	9,821.42	48,186.05	51,230.76	(3,044.71)	65.58%	
	ESU RECEIPTS					0.00		
	OTHER COUNTY SOURCES	1,200.00				0.00		
	STATE AID	4,608,970.00	460,897.00	1,843,588.00	1,966,934.00	(123,346.00)	60.00%	
	SPECIAL EDUCATION PROGRAM	1,950,000.00	307,612.00	307,612.00	149,514.00	158,098.00	84.23%	
	SPECIAL EDUCATION TRANSP.	56,000.00				0.00	100.00%	
	HOMESTEAD EXEMPTION	280,000.00				0.00	100.00%	
	RELIEF TO PROPERTY TAXPAYERS	500,000.00				0.00	100.00%	
	PERSONAL PROPERTY TAX CREDIT	500.00				0.00		
	RAILROAD CREDIT					0.00		
	HIGH ABILITY LEARNERS	9,000.00		8,305.00	8,378.00	(73.00)	7.72%	
	RULE 4 TEXTBOOK LOAN	10,000.00				0.00	100.00%	
	PRO-RATE MOTOR VEHICLE	30,000.00		3,488.59	3,598.13	(109.54)	88.37%	
	STATE APPORTIONMENT	270,000.00				0.00	100.00%	
	IN LIEU OF SCHOOL LAND TAX					0.00		
8,547.00	STATE EARLY CHILDHOOD	101,000.00	24,029.00	29,307.00	14,205.00	15,102.00	70.98%	
47,976.59	PROJECT AWARE	265,000.00		23,920.56	109,196.45	(85,275.89)	90.97%	
110,708.00	TITLE I	400,000.00	27,480.00	55,000.00	49,113.00	5,887.00	86.25%	
	TITLE I, PART A NCLB IMPROV BASIC PRGM					0.00		
34,516.00	TITLE II PART A	50,200.00	1,416.00	2,218.00	1,156.00	1,062.00	95.58%	
143,746.00	IDEA BASE	375,000.00	14,743.00	29,486.00	6,634.00	22,852.00	92.14%	
8,406.00	IDEA PRESCHOOL BASE	8,400.00				0.00	100.00%	
11,608.00	IDEA NON PUBLIC	45,600.00				0.00	100.00%	
	IDEA PRESCHOOL BASE-ARP				1,689.00	(1,689.00)		
	IDEA BASE-ARP				8,060.00	(8,060.00)		
	IDEA NON PUBLIC -ARP					0.00		
	MEDICAID IN PUBLIC SCHOOLS					0.00		
	MAAPS RECEIPTS	40,000.00	4,572.96	13,570.80	30,065.77	(16,494.97)	66.07%	
	HOMELESS GRANT					0.00		
	ESSERS/CARES GRANT					0.00		
	ESSERS II	0.00			71,647.00	(71,647.00)		
167,073.00	ESSERS III	670,000.00		69,185.00	502,494.00	(433,309.00)	89.67%	
	N-SPDG GRANT					0.00		
73,359.00	TITLE IV, PART B, NCLB 21ST CENTURY	170,000.00	1,681.00	2,681.00	4,953.00	(2,272.00)	98.42%	
	SUMMER CLUB EXTENSION (6989)					0.00		
	CLUBS EXTENSION (6988)	40,000.00				0.00		
	LONG TERM LOAN-LOC	0.00				0.00		
	TAX ANTICIPATION NOTES	0.00				0.00		
	SALE OF BONDS					0.00		
	TRANSFERS FROM FUNDS					0.00		
	OTHER NON-REVENUE RECEIPTS					0.00		
	TOTAL WITHOUT INTERCOMPANY RECEIPT	20,418,170.00	1,005,839.72	5,459,565.78	5,971,212.12	(511,646.34)	73.26%	72.43%
	NON PROGRAM RECEIPTS				200,000.00			
605,939.59	GRAND TOTAL	20,418,170.00	1,005,839.72	5,459,565.78	6,171,212.12			

			DISB. MONTH	DISB. THRU:	DISB. THRU:		% OF BUDGET TO	% OF BUDGET TO
	DISBURSEMENTS:	BUDGETED	DECEMBER	12/31/2023	12/31/2022	DIFFERENCE	BE SPENT	BE SPENT
1100	INSTRUCTION	5,892,030.00	395,919.24	1,663,649.99	1,732,052.36	(68,402.37)	71.76%	
1115	CAREER ACADEMY					-		
1150	ELL	354,725.00	29,083.21	119,935.61	117,564.57	2,371.04	66.19%	
1160	POVERTY	2,181,130.00	180,409.04	730,211.61	720,060.80	10,150.81	66.52%	
1190	PRESCHOOL LOCAL FUNDS	198,150.00	19,161.66	71,022.00	50,848.24	20,173.76	64.16%	
1200	SPECIAL EDUCATION	2,865,850.00	215,527.79	870,397.17	872,319.25	(1,922.08)	69.63%	
1300	DRIVER'S ED/SUMMER SCHOOL	20,455.00				-	100.00%	
2120	GUIDANCE	126,800.00	9,907.87	40,150.79	62,508.21	(22,357.42)	68.34%	
2130	HEALTH/NURSE	102,625.00	7,875.72	32,548.77	33,182.96	(634.19)	68.28%	
2140	PSYCHOLOGY	275,400.00	20,457.25	103,131.00	60,954.36	42,176.64	62.55%	
2150	SPEECH/AUDIOLOGY	301,700.00	19,797.78	83,173.33	112,186.04	(29,012.71)	72.43%	
2160	OCCUPATIONAL THERAPY	400.00			11.97	(11.97)	100.00%	
2170	PHYSICAL THERAPY	49,500.00	4,338.24	20,336.13	8,138.28	12,197.85	58.92%	
2180	VISION	600.00		775.11	9,200.00	(8,424.89)	-29.19%	
2190	OTHER SUPPORT SERVICES	92,000.00	662.38	7,669.64	4,419.03	3,250.61	91.66%	
2212	CURRICULUM DIRECTOR	35,700.00	2,110.76	10,391.33	14,175.77	(3,784.44)	70.89%	
2214	STANDARDS DIRECTOR	1,700.00		550.00	200.00	350.00	67.65%	
2220	LIBRARY	210,055.00	16,032.63	69,180.42	63,138.69	6,041.73	67.07%	
2290	EARLY RETIREMENT	95,625.00		95,609.20	43,109.20	52,500.00	0.02%	
2310	SCHOOL BOARD	128,000.00	17,206.26	54,654.97	34,097.12	20,557.85	57.30%	
2320	SUPERINTENDENT	321,275.00	26,409.80	106,317.72	101,090.06	5,227.66	66.91%	
2410	PRINCIPALS	1,070,100.00	87,069.58	356,967.86	323,925.40	33,042.46	66.64%	
2510	BUSINESS OFFICE	238,100.00	17,463.07	72,533.65	75,682.84	(3,149.19)	69.54%	
2580	TECHNOLOGY	487,350.00	5,488.08	72,516.15	61,089.68	11,426.47	85.12%	
2610	PLANT OPERATION	1,120,500.00	81,300.17	502,780.26	459,660.60	43,119.66	55.13%	
2620	MAINTENANCE	1,240,850.00	58,257.63	229,001.47	239,300.31	(10,298.84)	81.54%	
2700	PUPIL TRANSPORTATION	485,150.00	55,541.44	140,363.07	181,272.78	(40,909.71)	71.07%	
3535	HIGH ABILITY LEARNERS	5,920.00	421.77	1,687.06	1,685.11	1.95	71.50%	
3540	STATE EARLY CHILDHOOD	104,835.00	8,547.99	34,548.89	28,764.14	5,784.75	67.04%	
3590	PROJECT AWARE	236,575.00	6,213.95	25,162.73	63,439.24	(38,276.51)	89.36%	
3599	TEXTBOOK LOAN	20,000.00				-	100.00%	
5000	DEBT SERVICES	0.00			367,500.00	(367,500.00)		
6200	TITLE I	377,675.00	31,106.91	112,061.32	111,515.17	546.15	70.33%	
6310	TITLE II PART A	125,860.00	8,629.19	35,931.67	1,869.61	34,062.06	71.45%	
6406	IDEA PART B PRESCHOOL	8,403.00		10,586.67	8,218.00	2,368.67	-25.99%	
6408	IDEA BASE/ENROLLMENT/POVERTY	403,700.00	37,362.65	152,234.46	146,314.14	5,920.32	62.29%	
6412	NON-PUBLIC SPED	45,589.00	196.63	19,206.07	3,590.70	15,615.37	57.87%	
6422	IDEA PRESCHOOL-ARP	0.00			2,805.00	(2,805.00)		
6421	IDEA BASE-ARP	0.00			860.00	(860.00)		
6423	IDEA NON PUBLIC -ARP	0.00				-		
6700	PERKINS	0.00			738.33	(738.33)		
6968	TITLE IV, PART B, NCLB 21ST CENTURY	208,180.00	21,353.19	75,947.71	66,682.84	9,264.87	63.52%	
6988	EXTENDED CLUBS	25,000.00			599.90	(599.90)	100.00%	
6989	SUMMER CLUBS	40,000.00			6,151.88	(6,151.88)	100.00%	
6994	HOMELESS GRANT							
6996	ESSERS/CARES GRANT	0.00				-		
6997	ESSERS II	0.00			63,688.80	(63,688.80)		
6998	ESSERS III	666,668.00	41,848.00	168,844.56	522,906.45	(354,061.89)		
	SUBTOTAL	20,164,175.00	1,425,699.88	6,090,078.39	6,777,517.83	(687,439.44)	69.79%	69.37%
	TRANSFER TO FUND							
	TOTAL DISBURSEMENTS:	20,164,175.00	1,425,699.88	6,090,078.39	6,777,517.83			

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2023 - 12/2023

Regular; Beginning Month 12/2023; Processing Month 12/2023; Accounts to Include Accounts with Activity; Fund Balance Account 141 Records Selected; Fund Number 05

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0001	VARSITY FOOTBALL BALANCE	7,076.81	0.00	0.00	0.00	7,076.81
05 704 0002	9TH FOOTBALL BALANCE	(2,308.00)	0.00	0.00	0.00	(2,308.00)
05 704 0003	7-8 FOOTBALL BALANCE	(89.70)	0.00	0.00	0.00	(89.70)
05 704 0004	VARSITY BBB BALANCE	(2,420.00)	3,011.20	771.90	0.00	(4,659.30)
05 704 0005	9TH BBB BALANCE	0.00	650.00	0.00	0.00	(650.00)
05 704 0007	7-8 BBB BALANCE	(229.10)	(160.00)	605.00	0.00	535.90
05 704 0008	VARSITY B TRACK BALANCE	(344.00)	0.00	0.00	0.00	(344.00)
05 704 0009	NC INVITATIONAL TRACK BALANCE	4,698.31	0.00	0.00	0.00	4,698.31
05 704 0010	TRAVELING GIRLS BB BALANCE	4,217.90	0.00	0.00	0.00	4,217.90
05 704 0012	VARSITY WRESTLING BALANCE	0.00	3,894.15	1,239.00	0.00	(2,655.15)
05 704 0013	7-8 WRESTLING BALANCE	0.00	225.00	0.00	0.00	(225.00)
05 704 0014	CROSS COUNTRY BALANCE	(2,404.23)	0.00	0.00	0.00	(2,404.23)
05 704 0015	VARSITY GIRLS TRACK BALANCE	(351.00)	0.00	0.00	0.00	(351.00)
05 704 0016	VARSITY GBB BALANCE	(2,420.00)	2,470.00	771.90	0.00	(4,118.10)
05 704 0017	9TH GBB BALANCE	0.00	650.00	0.00	0.00	(650.00)
05 704 0018	VARSITY VOLLEYBALL BALANCE	(123.88)	0.00	0.00	0.00	(123.88)
05 704 0019	9TH VOLLEYBALL BALANCE	109.00	0.00	0.00	0.00	109.00
05 704 0020	7-8 VOLLEYBALL BALANCE	1,562.05	0.00	0.00	0.00	1,562.05
05 704 0021	BOYS TENNIS BALANCE	206.34	60.00	50.00	0.00	196.34
05 704 0022	GIRLS TENNIS BALANCE	(324.00)	0.00	0.00	0.00	(324.00)
05 704 0023	UNIFIED ACTIVITIES	806.00	0.00	0.00	0.00	806.00
05 704 0025	FFA BALANCE	10,263.52	1,413.56	11,360.00	0.00	20,209.96
05 704 0026	FCCLA BALANCE	(2,650.13)	213.38	0.00	0.00	(2,863.51)
05 704 0027	PIONNER YOUTH BOYS BASKETBALL BALANCE	3,773.69	0.00	0.00	0.00	3,773.69
05 704 0028	NS BOOK FUND BALANCE	(1,510.90)	0.00	0.00	0.00	(1,510.90)
05 704 0029	SINGERS BALANCE	597.97	0.00	0.00	0.00	597.97
05 704 0030	MUSICAL BALANCE	8,078.53	400.00	0.00	0.00	7,678.53
05 704 0031	DECA BALANCE	147.16	0.00	20.00	0.00	167.16
05 704 0032	MS CONCESSIONS BALANCE	1,515.49	640.54	631.00	0.00	1,505.95
05 704 0033	FBLA BALANCE	3,857.21	0.00	65.00	0.00	3,922.21
05 704 0034	HS POP MONEY BALANCE	14.16	0.00	0.00	0.00	14.16
05 704 0035	MS POP BALANCE	2,657.07	0.00	143.00	0.00	2,800.07
05 704 0036	HS BAND RESALE BALANCE	648.85	180.00	60.00	0.00	528.85
05 704 0037	MS BAND RESALE BALANCE	2,523.30	0.00	0.00	0.00	2,523.30
05 704 0038	MS WRESTLING CLUB BALANCE	3,096.41	0.00	0.00	0.00	3,096.41
05 704 0039	PIONEER FOOTBALL BALANCE	7,101.14	0.00	0.00	0.00	7,101.14

Activity Fund Balance Report - Summary - Exclude Encumbrances
12/2023 - 12/2023

Regular; Beginning Month 12/2023; Processing Month 12/2023; Accounts to Include Accounts with Activity; Fund Balance Account 141 Records Selected; Fund Number 05

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0040	WEIGHTLIFTING BALANCE	226.95	25.00	0.00	0.00	201.95
05 704 0041	MS TRACK CLUB BALANCE	483.77	0.00	0.00	0.00	483.77
05 704 0042	CHILDRENS CHOIR BALANCE	275.71	0.00	0.00	0.00	275.71
05 704 0043	HW BOOK FUND BALANCE	1,502.44	0.00	0.00	0.00	1,502.44
05 704 0044	WRESTLING MATMAIDS BALANCE	322.14	0.00	0.00	0.00	322.14
05 704 0045	CHEERLEADERS BALANCE	932.84	0.00	0.00	0.00	932.84
05 704 0046	CLASS OF 2023 BALANCE	957.95	0.00	0.00	0.00	957.95
05 704 0048	SPEECH CONTEST BALANCE	3,016.03	0.00	0.00	0.00	3,016.03
05 704 0049	DRAMA ACTIVITY BALANCE	2,667.35	0.00	0.00	0.00	2,667.35
05 704 0050	MS STUDENT COUNCIL BALANCE	10,384.79	76.58	154.60	0.00	10,462.81
05 704 0051	HS STUDENT COUNCIL BALANCE	2,780.83	0.00	0.00	0.00	2,780.83
05 704 0052	JOURNALISM BALANCE	9,679.28	0.00	530.00	0.00	10,209.28
05 704 0053	BIG MAC MATH BALANCE	3,378.08	0.00	0.00	0.00	3,378.08
05 704 0054	ART CLUB BALANCE	1,545.81	0.00	0.00	0.00	1,545.81
05 704 0055	CONSTRUCTION CLASS BALANCE	2.91	0.00	0.00	0.00	2.91
05 704 0056	NATIONAL HONOR SOCIETY BALANCE	(637.05)	0.00	0.00	0.00	(637.05)
05 704 0057	DISTRICT ACTIVITY FUND BALANCE	6,960.75	0.00	347.00	0.00	7,307.75
05 704 0058	HS BAND ACTIVITY BALANCE	729.25	0.00	0.00	0.00	729.25
05 704 0059	6TH GRADE BAND BALANCE	(985.68)	0.00	0.00	0.00	(985.68)
05 704 0060	HS BOOK SALES BALANCE	4,301.27	0.00	0.00	0.00	4,301.27
05 704 0061	HS SCIENCE GRANT BALANCE	2.02	0.00	0.00	0.00	2.02
05 704 0062	HS QUIZ BOWL BALANCE	(300.00)	0.00	0.00	0.00	(300.00)
05 704 0064	HS SCIENCE CLUB BALANCE	827.76	224.15	30.00	0.00	633.61
05 704 0065	HS COLOR GUARD BALANCE	(2,477.73)	0.00	0.00	0.00	(2,477.73)
05 704 0066	HS METALS BALANCE	4.82	0.00	20.00	0.00	24.82
05 704 0067	MS HOME EC. LAB BALANCE	50.03	0.00	0.00	0.00	50.03
05 704 0068	HS CONCESSIONS BALANCE	16,897.92	5,257.22	2,253.75	0.00	13,894.45
05 704 0069	PRECORDERS BALANCE	231.22	49.02	0.00	0.00	182.20
05 704 0070	VARSITY CLUB BALANCE	25,474.94	2,606.00	1,780.00	0.00	24,648.94
05 704 0071	WELLNESS BALANCE	6,683.96	0.00	0.00	0.00	6,683.96
05 704 0072	DRIVER EDUCATION BALANCE	11,406.67	0.00	0.00	0.00	11,406.67
05 704 0073	MS SHOP ACTIVITY BALANCE	1,843.03	0.00	0.00	0.00	1,843.03
05 704 0077	HS GOLF FUNDRAISING	500.00	0.00	0.00	0.00	500.00
05 704 0078	HS WRESTLING FUNDRAISER	336.00	0.00	393.00	0.00	729.00
05 704 0079	HORTICULTURE BALANCE	603.27	0.00	0.00	0.00	603.27
05 704 0082	MS PRIDE BALANCE	1,027.63	0.00	0.00	0.00	1,027.63

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2023 - 12/2023

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Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0083	ATHLETIC TRAINER SUPPLIES BALANCE	(244.43)	0.00	0.00	0.00	(244.43)
05 704 0085	HW PURPLE JAM BALANCE	500.32	0.00	0.00	0.00	500.32
05 704 0086	SUMMER SB LEAGUE BALANCE	(16.75)	0.00	0.00	0.00	(16.75)
05 704 0087	HAYWARD FUNDRAISER BALANCE	3,084.34	0.00	205.60	0.00	3,289.94
05 704 0088	MS BOOK SALES BALANCE	(731.94)	0.00	0.00	0.00	(731.94)
05 704 0090	VOLLEYBALL CLUB BALANCE	3,750.04	0.00	0.00	0.00	3,750.04
05 704 0091	GIRLS SOCCER CLUB BALANCE	2,091.95	0.00	0.00	0.00	2,091.95
05 704 0092	CLASS OF 2024 BALANCE	689.28	0.00	0.00	0.00	689.28
05 704 0094	HS SHOP RESALE BALANCE	62.77	0.00	0.00	0.00	62.77
05 704 0095	HS ENGLISH BALANCE	291.86	0.00	0.00	0.00	291.86
05 704 0096	PIONEER PERKS BALANCE	585.13	0.00	0.00	0.00	585.13
05 704 0097	NS FUNDRAISER BALANCE	4,140.30	0.00	0.00	0.00	4,140.30
05 704 0098	BBB SUMMER LEAGUE BALANCE	4,757.87	85.40	2,575.00	0.00	7,247.47
05 704 0099	DISTRICT WELLNESS BALANCE	10,247.68	2,599.00	0.00	0.00	7,648.68
05 704 0100	HW DARE BALANCE	79.52	0.00	0.00	0.00	79.52
05 704 0101	PIONEER CROSS COUNTRY BALANCE	831.98	0.00	0.00	0.00	831.98
05 704 0103	DISTRICT II MUSIC CONTEST BALANCE	281.25	0.00	0.00	0.00	281.25
05 704 0104	HS SCIENCE SCHOLARSHIP BALANCE	451.51	0.00	0.00	0.00	451.51
05 704 0105	B&G SOCCER BALANCE	(3,659.88)	0.00	0.00	0.00	(3,659.88)
05 704 0106	BOYS TENNIS CLUB BALANCE	(219.34)	0.00	0.00	0.00	(219.34)
05 704 0107	GIRLS GOLF BALANCE	(1,513.04)	0.00	0.00	0.00	(1,513.04)
05 704 0108	EXPRESSIONS BALANCE	4,483.93	29.29	0.00	0.00	4,454.64
05 704 0109	FB JERSEYS BALANCE	60.83	0.00	0.00	0.00	60.83
05 704 0110	MS VOCAL BALANCE	190.00	0.00	0.00	0.00	190.00
05 704 0111	HS SPED BALANCE	1,089.87	0.00	0.00	0.00	1,089.87
05 704 0112	SUMMER GBB BALANCE	2,135.58	1,732.58	2,216.00	0.00	2,619.00
05 704 0115	GIRLS TENNIS CLUB BALANCE	(763.64)	0.00	0.00	0.00	(763.64)
05 704 0116	STUDENT FEE DONATION BALANCE	707.00	0.00	0.00	0.00	707.00
05 704 0117	BOYS SOCCER CLUB BALANCE	2,674.93	0.00	0.00	0.00	2,674.93
05 704 0118	Girls Wrestling Club Balance	14,030.37	0.00	890.00	0.00	14,920.37
05 704 0119	WASHINGTON TRIP BALANCE	789.49	0.00	0.00	0.00	789.49
05 704 0121	CLASS OF 2026 BALANCE	617.82	92.44	0.00	0.00	525.38
05 704 0123	SOFTBALL BALANCE	1,806.67	0.00	0.00	0.00	1,806.67
05 704 0124	CD/INTEREST BALANCE	(14,499.47)	0.00	379.42	0.00	(14,120.05)
05 704 0125	BASEBALL BALANCE	(6,358.24)	0.00	0.00	0.00	(6,358.24)
05 704 0126	MUSIC TRIP BALANCE	1,207.70	0.00	0.00	0.00	1,207.70

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2023 - 12/2023

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Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0127	HAL BALANCE	370.46	0.00	0.00	0.00	370.46
05 704 0128	BASEBALL CLUB BALANCE	328.80	0.00	0.00	0.00	328.80
05 704 0129	CAREER & HUMAN DEVELOPMENT BALANCE	2.00	0.00	0.00	0.00	2.00
05 704 0130	HS SOUND SYSTEM BALANCE	846.25	0.00	0.00	0.00	846.25
05 704 0131	SUMMER SCHOOL BALANCE	4,007.88	0.00	150.00	0.00	4,157.88
05 704 0132	HS ART FEES BALANCE	4,658.10	0.00	0.00	0.00	4,658.10
05 704 0133	HS SPANISH FEES BALANCE	266.73	0.00	4.00	0.00	270.73
05 704 0134	MS FCS BALANCE	796.47	0.00	0.00	0.00	796.47
05 704 0135	MS ART FEES BALANCE	3,265.86	0.00	0.00	0.00	3,265.86
05 704 0136	MS IT FEES BALANCE	5,218.82	0.00	0.00	0.00	5,218.82
05 704 0137	HS FOOD FEES BALANCE	1,966.64	0.00	20.00	0.00	1,986.64
05 704 0138	COLLEGE TUITION FEES BALANCE	735.17	0.00	0.00	0.00	735.17
05 704 0139	CONSUMER MATH SCHOLARSHIP BALANCE	1,654.00	0.00	0.00	0.00	1,654.00
05 704 0140	Education Quest	6,056.61	170.00	0.00	0.00	5,886.61
05 704 0141	CO BALANCE	12,165.18	0.00	2,800.00	0.00	14,965.18
05 704 0144	PIONEER PETE BALANCE	2,945.82	79.30	0.00	0.00	2,866.52
05 704 0145	HS TRACK CLUB BALANCE	469.28	0.00	0.00	0.00	469.28
05 704 0148	NAT'L JR. HONOR SOCIETY BALANCE	1,377.39	0.00	169.25	0.00	1,546.64
05 704 0150	MS VOLLEYBALL CLUB BALANCE	872.03	1,681.39	0.00	0.00	(809.36)
05 704 0152	ACTIVITY ADMIN. BALANCE	3,395.31	200.00	0.00	0.00	3,195.31
05 704 0153	ROBOTICS BALANCE	(3.64)	0.00	0.00	0.00	(3.64)
05 704 0154	DISTRICT VOLLEYBALL BALANCE	40.34	0.00	0.00	0.00	40.34
05 704 0155	MS ROBOTICS BALANCE	2,341.80	0.00	0.00	0.00	2,341.80
05 704 0157	TECHNOLOGY BALANCE	37,619.12	196.89	385.00	0.00	37,807.23
05 704 0158	MS LIFE SKILLS BALANCE	3,245.19	82.08	132.50	0.00	3,295.61
05 704 0159	CA CONSTRUCTION BALANCE	6,950.66	115.71	0.00	0.00	6,834.95
05 704 0160	CLASS OF 2025 BALANCE	958.82	0.00	0.00	0.00	958.82
05 704 0161	CA WELDING BALANCE	752.27	0.00	0.00	0.00	752.27
05 704 0162	CA-INFORMATION TECHNOLOGY BALANCE	(366.61)	0.00	0.00	0.00	(366.61)
05 704 0163	YOUTH TENNIS CLUB BALANCE	548.30	0.00	295.00	0.00	843.30
05 704 0164	JAG BALANCE	431.61	0.00	0.00	0.00	431.61
05 704 0165	ESPORTS BALANCE	996.95	0.00	0.00	0.00	996.95
05 704 0166	TURF AND DIRT BALANCE	350.00	350.00	350.00	0.00	350.00
Fund Total: 05		298,309.80	29,299.88	31,796.92	0.00	300,806.84

[1] these numbers here match column F in the 2022-2023 Data Enrollment sheet

		1/1/2024	Board Meeting Mileage Sheet								
DATE											
PURCHASED	YEAR	TRADE NAME	STYLE	NUMBER	BODY TYPE	CAPACITY	VEHICLE ID#	CYLINDERS	COST	LICENSE #	MILEAGE
11/19/2007	2007	FORD	VAN	WHITE	ECONOLINE	10	1FBNE31L27DA62220	8	19549	53028	198785
1/4/2008	2007	CHEVY	VAN	TAN	ES UPLANDER	7	GNDV23107D159355	6	15570	51495	179452
8/12/2008	2004	CHEVY	PICKUP	SILVER	HEAVY DUTY	6	1GCHK23G64F153924	8	14880	44965	209430
6/26/2018	2013	FORD	PICKUP	RED	F150	5	1FTFW1EF1DKF26059	8	21000	58436	137438
7/20/2009	2008	CHEVY	VAN	WHITE	UPLANDER LS	7	GNDV23118D104608	6	15926	55997	168477
7/22/2009	2008	CHEVY	VAN	RED	UPLANDER LS	7	GNDV23128D130117	6	15926	51678	192781
8/17/2009	2001	CHEVY	VAN	WHITE	EXPRESS	2	1GCHG35R111152386	6	9014	51494	111708
9/23/2009	2009	FORD	VAN	WHITE	ECONOLINE	10	1FBNE31LX9DA54328	6	22249	53021	83993
11/16/2011	2011	DODGE VAN	VAN	SILVER	GRAND CARAVAN	5	2D4RN3DG5BR626494	6	17500	56539	129151
11/16/2012	2011	DODGE VAN	VAN	SILVER	GRAND CARAVAN	5	2D4RN3DG9BR628362	6	17500	56540	177635
12/17/2021	2016	CHEVY	SPED BUS	YELLOW	MICRO BIRD	13	1GB3G3BG5F1127886	8		60892	78243
4/25/2022	2014	DODGE VAN	VAN	NAVY	GRAND CARAVAN	6	2C4RDGBG4ER353286	6		60384	84927
6/2022	2019	DODGE VAN (SPED)	VAN	WHITE	GRAND CARAVAN	6	2C4RDGBG6HR735999	6		60884	39509
5/2022	2013	CHEVY VAN	VAN	WHITE	EXPRESS	10	1GAWGPFA7D1176079	6		60382	35366
12/2022	2019	DODGE VAN (Activity)	VAN	WHITE	GRAND CARAVAN	6	2C4RDGEG1KR739509	6		60890	79323
11/1/2023		NISSAN VAN	VAN	SILVER		10		6			57641
11/2023	2023	CHEVY	TRUCK	WHITE	2500 HD	3	1GC0YLE70PF209343	8		60898	11297
12/2023	2023	FORD	VAN	WHITE	TRANSIT	10		8			370

NCPS Board of Education Report
Northside Elementary
January 15, 2024

Strategies for 1 - High-Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- We completed math walkthroughs to look for strengths in engagement and student perseverance. We will use the data to inform our professional development on January 22.
- We held our quarter 2 Applepalooza December 15. We celebrated students for being safe, respectful, and responsible.

Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

- We enjoyed our staff party January 6 at the Pin High Clubhouse and Grill.

Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- Book besties will be here January 16. Each class has a volunteer read them a book and send a book home with each student.

Strategies for 4 - Communication and Stakeholder Engagement; Communication, Engagement, and Transparency



- We have worked to communicate with parents through facebook, thrillshare, and paper copies sent home in their backpacks.

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

- Nebraska City Rec and the Girl Scouts organization have signed up to use Northside for meetings in January

Hayward Board Report

Jan. 15, 2024

Guiding Principle 1	High Quality Instruction and Learning Expectations
	<ul style="list-style-type: none">● K-12 Motivational Speaker- Dr. Chisum on 1-3-24● Grade Level teams updated SOR goals on 1-3-24● Anita Archer- New Teachers (ongoing)● Winter MAP (Math & Reading) Assessments Completed
Guiding Principle 2	Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence
	<ul style="list-style-type: none">● Purple Jam 12-19-23● HW Heroes- Dillon Knutson & Kim Valquier● Respect, Responsibility and Determination was our Col. Character review for December● Lunchroom Expectations is our behavior focus <div data-bbox="410 884 740 1318"></div> <div data-bbox="841 884 1349 1281"></div> <p data-bbox="976 1293 1203 1325">Lip Sync Winners</p>
Guiding Principle 3	Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

Guiding Principle 4	Communication and Stakeholder Engagement; Communication, Engagement, and Transparency
Guiding Principle 5	District Resources; Budget, Facilities, and Staffing

**NCPS Board of Education Report
Nebraska City Middle School
January 15th, 2024**

Strategies for 1 - High-Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- The Middle School is administering the Winter portion of the NWEA MAP Growth assessment. Students complete the MAP in the areas of Math, Reading, Language, and Science. We are excited to be able to analyze the possible impact Exact Path has had on student achievement on their MAP testing.

Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

- Dr. Dwayne Chism presented to the staff on Wednesday, January 3rd. The former Dean of the Education College at Peru State College talked with the staff about providing hope to students and what students need from staff. It was a great reminder to staff as we started back for the second semester.

Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- The Pioneer Pantry is offered to students throughout the year to meet needs that they may need extra help with. The Pantry offers food, toiletries, and clothing items. It's especially important this time of year when it's more difficult for students and families during the holidays. The Pantry is supported by the community through the MUNCH program. We appreciate the partnership.

Strategies for 4 - Communication and Stakeholder Engagement; Communication, Engagement, and Transparency

- The Winter Band and Choir Concert was held on Tuesday, December 12th. The students performed well. A highlight of the show was a joint child-parent band production of Mary had a little lamb conducted by Mr. Pellatz. Reports of Carnegie Hall calling to book the production have been rumored but greatly exaggerated.

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

- Current Enrollment (January 11th, 2024):
 - 6th Grade: 94 Students
 - 7th Grade: 101 Students
 - 8th Grade: 116 Students
 - Total Enrollment: 311 Students (+1 from August 2023 Enrollment)

NCPS Board of Education Report High School January 15th, 2024

Strategies for 1 - High Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- ASVAB testing took place for NCHS students on January 10th. We had 24 students participate.
- MAPS Testing has begun and will continue for 9th & 10th grade students through January 18th.
- Science Club - On Dec. 6, students and faculty from Nebraska City High School's Science Club traveled to Brownville, Nebraska, to visit CNS and learn more about the state's sole nuclear power plant.

The tour kicked off in the Training Building, where the visitors learned about the control rod and fuel bundle displays, as well as the Independent Spent Fuel Storage Installation. The group departed the Training Building and made stops in the Control Room corridor, Turbine Deck, Diesel Generator rooms, and Intake Structure. The tour concluded in the Control Room Simulator.



Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

- Biweekly Wednesday Lunch Meetings - Teachers and classified staff have the opportunity to meet with administration to discuss ideas, philosophies, concerns, etc. during their lunch period. These meetings are optional.

- On December 13th, we had the chance to recognize One-Act and Unified Bowling at an assembly.



Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- NCHS walkthroughs will continue to focus on Classroom Vision and engagement this semester. Mr. Thompsom and Mr. Hoover are meeting once a week to collaborate on each walkthrough completed that week.
- Mrs. Howell took a group of students to “Career Day” in Auburn on Thursday, January 11th.. She is planning on having a Career Day at NCHS.

Strategies for 4 - Communication and Stakeholder Engagement; Communication, Engagement, and Transparency

- The Guidance Office continues to reach out to parents to notify of Scholarship Deadlines and FAFSA information.
- “12 days of Classrooms” on Facebook was very well received as there were alot of positive comments and close to 7,000 post interactions.



Strategies for 5 - District Resources; Budget, Facilities, and Staffing

- Thank you to the maintenance staff for all of their work getting the grounds ready after adverse weather conditions!

NCPS Board of Education Report

Middle School Activities

January 11th, 2024

Prepared by Dave Purdham

Strategies for 1 - High Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- The NCMS Girls basketball program has started their practices meeting everyday after school in preparation for their season. They start their season on Tuesday, January 16, at Plattsouth middle school.



Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

- NC Recreational Basketball wrapped up their December development and skills program with a visit from the Men's Peru State Basketball team. It was an awesome experience for our 3-6th grade students to have an opportunity to run drills and talk to their players and coaches!



Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- Congratulations to the middle school band and choir programs (6th, 7th, & 8th) on their holiday band concert on December 12th. The performances were fantastic, and it was great to watch so many talented musicians. The middle school band and choir have also been diligently preparing to perform multiple pieces for upcoming performances. The NCMS band will be playing in the Trailblazer Conference Band Event on January 15th in Plattsburgh. The NCMS choir will have two more performances this spring in the 3rd and 4th quarters.



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- The 6th-8th grade 2nd quarter choir performs during their performance.

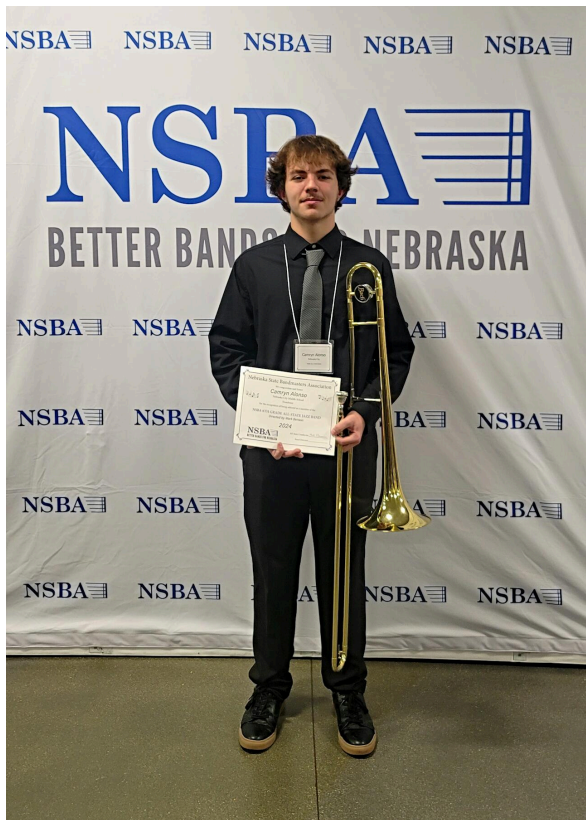


- The 8th graders look on and awaits their turn to perform!



- Full house attendance at the concert. We used every spare chair we had to fill the NCMS gym!





- There were 33 8th grade trombone players who auditioned from Omaha, Lincoln, Gretna, Blair, Elkhorn, Bellevue... etc. Just 12 of these trumpet players earned a spot on the all state roster. Camryn Alonzo, an NCMS 8th grade student ranked 6th out of 33 trombone auditions! Camryn is the 2nd Nebraska City Middle School student to represent our school at 8th grade all state band! This is a HUGE accomplishment! He represented the Pioneers on Saturday, January 6th in Kearney, NE. Great job Camryn!

Strategies for 4 - Communication and Stakeholder Engagement; Communication, Engagement, and Transparency

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

NCPS Board of Education Report

High School Activities

January, 2024

Strategies for 1 - High Quality Instruction and Learning Expectations; Programs, Experiences, and Approaches

- The Pioneer Speech team competed at Norris and Lincoln High School in December. The team kicked off 2024 with a second-place finish at the Blue Devil Invitational in Plattsmouth on January 6, with eleven medals earned. Next up for the Pioneers is competition at Conestoga, and Nebraska City hosts the Trailblazer Conference tournament on Monday, Feb. 12. There are currently 18 Pioneer Speech team members.
- The Pioneer Quiz Bowl Team will be competing on January 16th in the B103 Quiz Bowl tournament.

Strategies for 2 - Culture, Connectedness, and Personnel Effectiveness; Expectations, Development, and Excellence

- The National Honor Society is preparing for the application and selection of juniors and seniors to be inducted on February 29th. The applications will go out soon to eligible students.
- Soccer conditioning is starting next week.
- Boys basketball has passed our halfway point of the season. Before holiday break we notched the first victory for the program in 672 days and this past weekend won the first road contest in almost 2 years scoring the second highest point total over the last 11 seasons. The boys are working hard and improving and looking forward to seeing more success on the scoreboard.
- Boys Wrestling is gearing up for the second half of the season. We had a strong showing at Ashland-Greenwood on Jan. 5th with 7 out of 10 wrestlers medaling in the top four. As a team we finished 3rd out of 12 teams. We have a busy next few weeks with Beatrice dual, Rumble in River Country at home, a dual against Syracuse for Senior Night on Jan. 18th, Plattsmouth JV/Varsity tournaments, Weeping Water JV, Ashland Dual (youth dual prior to varsity), and Conference tournament on the 26th. Districts is Feb. 10th so we are busy and ready to finish the season strong in Omaha.

- Baseball is underway with their winter workouts 4 nights a week and will begin their morning throwing in the next few weeks. We anticipate having 35-40 participants this spring.
- The Pioneer girls wrestling team placed 3rd at the Omaha Northwest invite. Nine of the Eleven girls medaled with 3 champions, 4 runners up, 2 bronze medalists and a 4th place finisher.

Strategies for 3 - Whole Child Focused Learning; Curriculum, Instruction, Programs, Experience, and Approaches

- FFA is preparing for our District LDE on January 15th.
- FCCLA will be attending the District 1 STAR Competition on Friday, January 26. There are 9 members participating in STAR. 3 members are applying for a state office this year.
- Cheerleaders are getting ready for our little cheer camp being held Thursday night, January 11th with the girls cheering at the Girls and Boys Varsity games on January 12th (weather permitting). We are also gearing up for our first of two competitions. We will compete on Saturday, January 20th at the TrailBlazer Conference in Ralston and on February 15 in Grand Island for the Nebraska State Cheer Competition.
- The Pioneer band is preparing for a small ensemble recital on February 20th, featuring 14 ensembles that will be student led. We are also preparing for the Elkhorn Band Olympics which will involve most of our freshman and sophomore students in solos and small ensembles.

Jazz Band just started their Spring repertoire that will be performed several times throughout the semester at various festivals and contests.

We have several honor bands coming up. The students work on these auditions independently and submit recordings to be selected to perform with these ensembles.

Trailblazers Honor Band:

Evan Adkins

Elizabeth Ely

Mikalynn Wylie

Allison Boyce
Dallas Mueller-Pry
Robin Stanek
Becca Bogle
Jaden Leasure
Jayden Bailey
Manioz Turquiz Ajanel
Stella Young
Cole Barton
Timmy Stanek
Austin Lewis

UNO Honor Band:

Dallas Mueller-Pry
Stella Young
Evan Adkins
Elizabeth Ely

Wesleyan Honor Band:

Dallas Mueller-Pry
Stella Young

**Strategies for 4 - Communication and Stakeholder Engagement;
Communication, Engagement, and Transparency**

-

Strategies for 5 - District Resources; Budget, Facilities, and Staffing

-

Education/Committee on American Civics
Tuesday, January 9, 2024 9:00 AM
Central Office
1700 14th Ave
Nebraska City, NE 68410

1. Call to Order
2. Mrs. Sherwin updates
3. School Calendar, end of the year
4. Enrollment Data
5. Approval of new course
6. Negotiated agreement (all committees)
7. Compensation and Benefits for non-teachers (all committees)
8. My schedule/vacations; Wed Feb 7-Fri Feb 9 impacts committee meetings, Tue Mar 12-Fri Mar 15. (all committees)
9. Future meeting dates to consider; April 8 move to April 15; July 8 move to July 15 (all committees)
10. Next Meeting; Date and Time; Monday, February 5 @ 9:00 am
11. Adjournment

Building and Grounds Committee Meeting
Tuesday, January 9, 2024 6:30 AM
Central Office
1700 14th Ave
Nebraska City, NE 68410

1. Call to Order
2. Monthly Maintenance List
3. Maintenance Updates
4. Walkin at Northside
5. Matt Thompson - NSAA update
6. Negotiated agreement (all committees)
7. Compensation and Benefits for non-teachers (all committees)
8. My schedule/vacations; Wed Feb 7-Fri Feb 9 impacts committee meetings, Tue Mar 12-Fri Mar 15. (all committees)
9. Future meeting dates to consider; April 8 move to April 15; July 8 move to July 15 (all committees)
10. Next Meeting; Date and Time; Tuesday, February 6 @ 6:30 am
11. Adjournment

Finance Committee Meeting
Wednesday, January 10, 2024 3:00 PM
Central Office
1700 14th Ave
Nebraska City, NE 68410

1. Call to Order
2. INSPRO presentation
3. Monthly Financials
4. Negotiated agreement (all committees)
5. Compensation and Benefits for non-teachers (all committees)
6. My schedule/vacations; Wed Feb 7-Fri Feb 9 impacts committee meetings, Tue Mar 12-Fri Mar 15. (all committees)
7. Future meeting dates to consider; April 8 move to April 15; July 8 move to July 15 (all committees)
8. Next Meeting; Date and Time; Friday, February 9 @ 7:00 am (without me)
9. Adjournment

Policy Committee
Tuesday, January 9, 2024 7:30 AM
Central Office
1700 14th Ave
Nebraska City, NE 68410

1. Call to Order
2. Student Services Update
3. Policy 6037 for consideration
4. Policy 4070 consider consistent language
5. Policy Review-3014 Use of School Property and 3014.R1 Rental Charges
6. Policy Cycle Reviews
7. Negotiated agreement (all committees)
8. Compensation and Benefits for non-teachers (all committees)
9. My schedule/vacations; Wed Feb 7-Fri Feb 9 impacts committee meetings, Tue Mar 12-Fri Mar 15. (all committees)
10. Future meeting dates to consider; April 8 move to April 15; July 8 move to July 15 (all committees)
11. Next Meeting; Date and Time; Monday, February 5 @ 7:30 am
12. Adjournment

2012 Board Code of Ethics

The Board recognizes that collectively and individually, all members of the Board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the Board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the Superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the Superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the Board for personal or political gain;

10. Refrain from discussing the confidential business of the Board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the Superintendent as the executive officer of the Board;
13. Work constructively and collegially with the other members of the Board, students, staff and patrons.
14. Refer complaints to the Superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: November 14, 2016

Revised on:

Reviewed on: January 10, 2022, January 16, 2023; **January 15, 2024**

2013 Violation of Board Ethics

The Board of Education is responsible for enforcing the code of ethics of its members. If any member of the Board commits a serious or repeated violation of the code, the Board may take any of the following steps:

1. The Board President may confer with the board member who has violated the code of ethics in order to:
 - a. Identify the provision of the code that the member has violated;
 - b. Propose how the member can remedy the violation;
 - c. If the board member who violated the code is the Board President, the Vice President is empowered to confer with the President about the violation.
2. The Board may discuss the violation as an agenda item at a meeting to confront the offending board member. However, the Board will not enter closed session to hold the discussion of the ethics violation unless the Open Meetings Act authorizes a closed session.
3. The Board may vote to publicly censure any board member who commits a serious or repeated violation of the code. The Board will pass a censure motion to inform the community that an individual member of the Board is not fulfilling the responsibilities for which he or she was elected.

Adopted on: November 14, 2016

Revised on: June 11, 2018

Reviewed on: January 10, 2022, January 16, 2023; January 15, 2024

2001 Role of the Board of Education

The Board of Education (Board) is charged by the Legislature with the duty of providing public elementary and secondary education to the citizens of the district. The Legislature has also created the State Board of Education and the State Department of Education, and has delegated certain regulatory and advisory functions to them. The Board is responsible to these agencies as specified by law.

The Board's primary duties are: (1) to establish a mission, goals, and policies; (2) to establish and maintain school facilities; (3) to select a superintendent; (4) to adopt a fiscally responsible budget; and (5) to evaluate programs.

1. Establishment of Mission, Goals and Policies

The Board shall concern itself with broad questions of mission, goals and policy, rather than administrative details. The application of policies is an administrative task to be performed by the Superintendent of Schools and his or her administrative staff, who shall be held responsible for the effective administration and supervision of the entire school district.

2. Establishment and Maintenance of School Facilities and Other Resources

The Board is the legal agency through which the community works to provide the physical facilities, curriculum, instructional supplies and staff to enable the district's mission and objectives to be carried out. The Board will establish and maintain school facilities necessary to educate the students of the district.

3. Selection of the Superintendent of Schools

The board will employ a Superintendent of Schools as the chief executive to whom it will delegate the administration of the school program. As the chief administrator for the Board, the Superintendent will implement board policies and supervise the day-to-day operation of the school system. The Superintendent will keep the Board informed of the implementation of the plans and policies, and will recommend changes to policies as necessary. The Superintendent will furnish educational leadership to the board, the school staff, and the community.

4. Fiscally Responsible Budget

The Board will annually adopt a fiscally responsible budget that will permit the district to accomplish its goals and objectives. The management of the financial program and the development of the proposed budget for the district is delegated to the Superintendent.

The Board will work for adequate and dependable financial support of the public schools, promotion of effective and efficient organization, and administration of the district.

5. Evaluation of Educational Program

The Board will evaluate, or cause to be evaluated, the progress and results of the educational program on a continuous basis. In making these evaluations, the board will seek and give appropriate weight to the Superintendent's analysis and recommendations.

Adopted on: November 14, 2016

Revised on:

Reviewed on: November 15, 2021; **January 15, 2023**

2003
Development and Education of Board Members

1. New Board Member Orientation
 - a. All new board members are strongly encouraged to attend new board member training and workshops.
 - b. Sitting board members and the Superintendent will assist each new member-elect to understand the board's functions, policies, and procedures before he or she takes office.

2. Ongoing Development and Education
 - a. Board members provide the most effective service to the district when they are continuously updated on educational and legal issues. Attendance at meetings directly or indirectly related to education or school matters is encouraged for the value they have to the school system and the professional growth of board members.

 - b. Board members are encouraged to engage in continuing education such as:
 - i. Participation in local, regional and state conferences and workshops such as meetings of the Nebraska Association of School Boards, the Nebraska Rural Community Schools Association, and the Nebraska Council of School Administrators.

 - ii. Participation in legislative sessions and related activities.

 - iii. Participation in national conventions such as the National School Boards Association and/or the American Association of School Administrators on a rotating basis among the members.

 - iv. Examination of other school facilities and their programs.

The Superintendent shall notify board members of all relevant conferences and workshops, other local and regional meetings, and/or in-service activities.

Board members should refer to Policy 2007 for information on reimbursement for attendance at continuing education and training.

Adopted on: November 14, 2016

Revised on:

Reviewed on: November 15, 2021; **January 15, 2024**

**2004
Oath of Office**

All new board members shall take the following oath before entering into their official duties:

I,, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or for purpose of evasion; and that I will faithfully and impartially perform the duties of the office of member of the board of education, according to law, and to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence; and that during such time as I am in this position I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God.

Board members shall affirm this oath orally, and shall sign it in written form. Copies of these documents shall be retained as official records of the school district in the main administrative office and such other places as may be required by law.

Adopted on: November 14, 2016

Revised on:

Reviewed on: November 15, 2021; **January 15, 2023**

2005 Conflict of Interest

Any member of the Board of Education who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For purposes of this policy:
 - a. Business with which a board member is associated shall include the following:
 - (1) A business in which the board member or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
 - (2) A business in which the board member or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or the board member or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the board member reports the name and address of the company and stockbroker.
 - b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.
 - c. Immediate family member or member of the immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.
1. Contracts with the School District.
 - a. No board member or member of his or her immediate family shall enter into a contract valued at two thousand dollars or

more, in any one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular office hours the proposals considered and the contract awarded. Board members who enter into employment contracts with the school district must also comply with the board's policy on the employment of board members.

- b. The existence of any conflict of interest in any contract in which the board member has an interest and in which the school district is a party, or the failure to make public the board member's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for the board member to make public notice shall apply when the board member, or his or her parent, spouse or child has a business association with the business involved in the contract or will receive a payment, fee or commission as a result of the contract.
- d. The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the board member:
 - (1) Makes a declaration on the record to the school board regarding the nature and extent of his or her interest prior to official consideration of the contract;
 - (2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the school board declaring an interest in the contract would prevent the board with all members present from securing a quorum on the issue, then all members may vote on the matters; and
 - (3) Does not act for the school board as to inspection or performance under the contract in which he or she has an interest.

2. Contracts with Board Member's Immediate Family.

- a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:
 - (1) All district employees.
 - (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

3. Employing Members of the Immediate Family.

- a. A board member may recommend for employment or supervise the employment of an immediate family member if:
 - (1) The board member does not abuse his or her position.
 - (2) Abuse of official position shall include, but not be limited to, employing an immediate family member:
 - (i) who is not qualified for and able to perform the duties of the position;
 - (ii) for any unreasonably high salary;
 - (iii) who is not required to perform the duties of the position.
 - (3) The Board makes a reasonable solicitation and consideration of applications for employment.
 - (4) The board member makes a full disclosure on the record to the governing body of the school district and to the secretary of the board. If the Secretary of the Board of Education would be the individual filing the disclosure statement, the statement shall be filed with the president of the Board of Education.
 - (5) The Board approves the employment or supervisory position.

b. The Board has not terminated the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

4. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment

a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:

(1) a public official, public employee, or candidate.

(2) a member of the immediate family of an individual listed in Subparagraph 'a' above.

(3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.

b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.

c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.

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

5. Conflict of Interest Relating to Campaigning or Political Issues

- a. Except as provided below, the Board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.
- b. This does not prohibit the Board from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
- c. This does not prohibit the Board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the Board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the Board's opinion regarding a ballot question or from providing information in response to a request for information.

(1) The Board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.

(2) Any member of the Board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the Board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

6. Conflict of Interest Statement

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the

public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

- (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;
 - (2) Deliver a copy of the statement to the School Board Secretary who shall enter the statement onto the school district's public records; and
 - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
- b. If the board member would like a formal opinion from the NADC as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the NADC.

7. Recordkeeping

- a. The Board Secretary shall maintain a separate record of the following information for every contract entered into by the school Board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
- (1) The names of the contracting parties.
 - (2) The nature of the interest of the board member in question.
 - (3) The date that the contract was approved.
 - (4) The amount of the contract.
 - (5) The basic terms of the contract.
- b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the Board Secretary shall be available for public inspection during normal working hours of the office in which it is kept.

9. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: November 14, 2016

Revised on: July 10, 2017; September 13, 2021

Reviewed on: **January 15, 2024**

2011
Membership in Organizations

The Board may hold membership in organizations approved by the Board.

Adopted on: November 14, 2016

Revised on:

Reviewed on: November 15, 2021; **January 15, 2024**

2016

Participation in Insurance Program by Board Members

Members of the Board of Education may participate in the school district's health and life insurance plans which are provided to school district employees. A board member electing to participate in the insurance program of the school district shall pay both the employee and the employer portions of the premiums to the district in advance of any payments being due from the district to the insurance carrier.

Every three months, the board will place on its agenda a report identifying the board members who have elected to purchase insurance coverage through the district. This report shall be made available in the school district office for review by the public upon request.

Adopted on: July 10, 2017

Revised on:

Reviewed on: November 15, 2021; **January 15, 2024**

4070
EARLY VOLUNTARY SEPARATION PROGRAM

A. PURPOSE

The Early Voluntary Separation Program ("Program") is intended to benefit **qualified certificated employees** who are considering retirement. The Program's objectives include, but are not limited to, the following:

1. Offering financial incentives which will assist long-term employees who are considering retirement;
2. Reducing costs to the school district by replacing maximum salaried employees with lesser salaried employees; and
3. Providing a balance of employee experience.

B. QUALIFICATIONS

1. Certificated Employee. To participate in the Program, a person must be a **teacher certificated** by the Nebraska Department of Education, be employed by the School District in a capacity which requires such certification, and meet eligibility requirements as set forth in this section.

2. Full-Time Equivalency. **Certificated employees** who are employed 1.0 full-time equivalency (FTE) **in an employment position that requires a certificate** from the Nebraska Department of Education may participate in the Program.

3. Minimum Age and Years of Service. To be eligible for this Program, a **certificated employee** must: (a) be fifty-five (55) years of age on or before August 31st after the school year of application; (b) have completed twenty (20) total years of continuous, credited service in the employment of the School District; (c) be within the first four (4) years of eligibility based on the age and years of service requirements (see Section H); and (d) meet any other criteria established by the board of education at the regular December meeting. Credited service shall be defined as continuous employment with the school district as a 1.0 FTE **certificated employee** through the employee's last year of service **in an employment position that requires a certificate** from the Nebraska Department of Education. Board-approved leave for military service, for a sabbatical or for a leave of absence, or any leave required to be granted according to law, shall not be included as credited years of service. In determining years of credited service with the district for the purpose of meeting the eligibility requirement of twenty (20) total years of service, less than full-time employment would reduce the employee's full-time equivalent employment for a school year.

C. ENROLLMENT REQUIREMENTS

1. Resignation. Participants in the Program will resign their positions with the school district effective at the close of the school year in consideration for the benefits outlined in Section D below.

2. Application. An employee must submit a signed Application and Agreement form to the board of education on or before February 1st of the employee's last intended school year of employment. The superintendent shall review the employee's record to determine whether the employee is eligible for the Program. The Board will notify the applicant on or before March 20th of its action on his or her application.

3. Employee's Ineligibility. An employee who has received written notice of possible contract termination or cancellation shall not be eligible to participate in this Program unless (1) the notice of termination or cancellation is withdrawn by the administration, or (2) after a hearing before the board of education, the board determines that said employee's employment should not be canceled or terminated. Employees who are receiving or who have applied to receive long-term disability benefits are also not eligible to participate in the Program.

D. BENEFITS

1. Calculation of Benefits: The total benefit to be paid under this Program shall not exceed \$35,000.

2. Payment of Benefit. The benefit shall be paid in two (2) equal payments unless Medicare eligibility requires an accelerated payment. The first payment shall be made in September of the calendar year of the **teacher's** resignation, with the remaining payments made in September of the following calendar year. The District will pay the benefit to a non-elective 403(b) fixed annuity. All payments shall be paid within five years after the voluntary termination of employment or prior to the employee becoming eligible for Medicare, whichever occurs first.

3. Limitation on Payment. The board of education shall, in its sole and unfettered discretion, determine whether to budget and fund any Early Voluntary Separation Program payments in a particular year, and shall determine the total amount of such payments, if any, that will be made available for such payments.

4. Source of Funds. The school district shall pay the entire cost of the plan.

5. Administration of Program. This Program shall be administered by the board of education by and through the administration of the school district.

6. Beneficiary Designation. In order for the application to be considered complete, a beneficiary must be designated.

7. Income Tax Consequences. Payments pursuant to this plan have been determined to be taxable income for state and federal income tax purposes, and will be treated as such. The school district will withhold such sums as are required by law, and payments will be reported as a taxable income.

8. COBRA Rights. A separating employee will have the opportunity to continue health insurance benefits as may be permitted by the provisions of the Comprehensive Omnibus Budget Reconciliation Act or other applicable law. The employee shall be responsible for any payments required to participate in the COBRA program.

E. ADMINISTRATION OF PROGRAM

Application and Waiver. An employee who elects to participate in the Program, and the school district, through its board of education, shall execute the Application and Agreement, Exhibit "A" attached hereto. That Application and Agreement shall inform the employee that the Voluntary Separation Program is totally voluntary in nature and provides each employee at least twenty-one (21) days to consider the ramifications of participation in the Program before making a decision. An employee may waive the twenty-one (21) day consideration period. The Application and Agreement shall also include a specific Waiver and Release of Claims of the participants' rights under the Age Discrimination and Employment Act (ADEA), 29 USC § 621-63 and the Act Prohibiting Unjust Discrimination in Employment Because of Age, NEB. REV. STAT. § 48-1001 *et seq.*, the Employee Separation Income Security Act of 1974 (ERISA), 29 USC § 1001 *et seq.*, and all other state and federal constitutions, statutes and regulations that relate to the validity of the Program, and allows the employee to revoke the Release or Waiver at any time within seven (7) days after submitting the Application and Agreement, and advises the employee to consult with an attorney before signing the Application and Agreement.

An employee who submits an application to participate in the Program may withdraw the application within seven (7) days after submitting it, but not afterward without the written consent of the board of education. Each application will be reviewed on an individual basis. The board shall, in its sole

discretion, determine the number of applications to be approved in any given year. If the Board receives more applications for voluntary separation than it approves, the Board shall approve the applications as follows:

- a. The Board will approve the application of the employee whose salary is higher, as determined by the employee's placement on the salary schedule index (excluding all unit pay).
- b. If the salaries of those involved are exactly the same, the Board will approve the application of the employee who first signed and returned his or her employment contract for the then current contract year.
- c. If the salaries and signing dates of those involved are exactly the same, the Board will approve the application of the employee which was submitted earlier.

An employee's application to participate in the Program is in itself not a resignation of a contract with the School District. However, the Board's approval of an employee's application will be considered the approval of the employee's voluntary resignation and termination of the employee's continuing contract. If the Board does not approve an employee's application, the employee's contract will continue in effect, and the employee will remain an employee by the School District unless he or she otherwise resigns or his or her contract is terminated for just cause.

F. TERM OF PROGRAM

This policy shall generally be reviewed annually and its availability terminated at any time at the Board's sole discretion. The Board will generally determine no later than its regular December meeting the number of early retirement applications that will be accepted in the then current school year and any other eligibility limitations or requirements (such as building or department requirements). In the event that no such determination is made, the program will not be available for that school year. This Program shall be offered only to eligible employees as defined herein, who satisfy the Program requirements prior to the applicable deadline, and who submit an Application and Agreement prior to the applicable deadline.

G. LIMITATIONS OF APPLICATIONS

The Board reserves the right to limit the number of voluntary separation applications granted during any single school year if the number of requests results in separation payments that exceed budget constraints and/or if multiple requests from employees within a single department could, in the

opinion of the school administration, result in the excessive loss of continuity of instruction and effectiveness of that department. If multiple employees from the same department submit requests in the same school year, the priority of applicants granted will be determined in accordance with paragraph E.

H. ELIGIBILITY WINDOW

The “eligibility window” requirement shall be administered as follows:

- For the program approved by the Board of Education on December 14, 2020 meeting: **Teachers** who are employed by the school district as of the date of program approval, who are at least 55 years of age on or before August 31, 2021, and who have 20 years of continuous, credited service (or will have upon the completion of the 2020-21 school year), and meet all other eligibility or other requirements of the program shall be eligible to apply for the Program until February 1, 2024.
- For the program approved by the Board of Education on December 13, 2021 meeting: **Teachers** who are employed by the school district as of the date of program approval, who are at least 55 years of age on or before August 31, 2022, and who have 20 years of continuous, credited service (or will have upon the completion of the 2021-22 school year), and meet all other eligibility or other requirements of the program shall be eligible to apply for the Program until February 1, 2025.
- For the program approved by the Board of Education on December 12, 2022 meeting: **Teachers** who are employed by the school district as of the date of program approval, who are at least 55 years of age on or before August 31, 2023, and who have 20 years of continuous, credited service (or will have upon the completion of the 2022-23 school year), and meet all other eligibility or other requirements of the program shall be eligible to apply for the Program until February 1, 2026.
- For the program approved by the Board of Education on December 11, 2023 meeting: **Teachers** who are employed by the school district as of the date of program approval, who are at least 55 years of age on or before August 31, 2024, and who have 20 years of continuous, credited service (or will have upon the completion of the 2023-24 school year),

and meet all other eligibility or other requirements of the program shall be eligible to apply for the Program until February 1, 2027.

I. MODIFY OR SUSPEND

The Board of Education reserves the right to modify the various requirements, provisions, definitions, conditions, limitations, and benefits associated with this Program, or to suspend the Program. Separated employees participating in the Program will be governed by the requirements, provisions, definitions, conditions, limitations, and benefits of the Program that exist at the time of their approval by the Board to participate in the Program.

Approved: December 9, 2019

Reviewed:

Revised: December 14, 2020; December 13, 2021; December 12, 2022;
December 11, 2023

4070.R1
EARLY VOLUNTARY SEPARATION PROGRAM
APPLICATION AND AGREEMENT

This Agreement is made this _____ day of _____, 20____,
between Nebraska City Public Schools (School District) and

(Teacher).

RECITALS

1. The School District has established an Early Voluntary Separation Program (hereinafter referred to as the "Program") for the purpose of rewarding eligible certificated employees who are considering early separation or retirement in their employment plans;
2. Teacher desires to participate voluntarily in the Program;
3. Teacher has a full-time equivalency of 1.0 for the current school year;
4. Teacher has completed at least 20 consecutive years of credited service in the employment of the School District;
5. Teacher is now 55 years of age or will be prior to August 31st after the school year of application (i.e. August 31, 2020 of the 2019-20 school year); and
6. Teacher has met all other eligibility and all other requirements for the Program pursuant to policy 4070-Early Voluntary Separation Program.

TERMS OF AGREEMENT

The parties, in consideration of the mutual covenants and stipulations set forth above, hereby agree as follows:

1. INCORPORATION OF BOARD POLICY: This Agreement is made pursuant to policy 4070-Early Voluntary Separation Program of the Board of Education. The provisions of that policy existing at the time this Agreement is signed are incorporated by this reference and made a part of this Agreement.

2. TEACHER RESIGNATION: Subject only to the Board of Education's approval of the Teacher's application to participate in the Program, the Teacher voluntarily, unconditionally, and irrevocably (1) resigns his/her teaching position with the School District effective at the end of the current school year; (2) waives any and all further notice or action by the Board of Education to terminate the Teacher's continuing contract; and (3) waives any and all rights the Teacher may have under NEB. REV. STAT. 79-824 to 842, as those statutes now exist or as they may be amended. The Teacher further authorizes the Board of Education to advertise for and contract with a replacement certificated employee for the Teacher's position for the next school year. Approval of this Agreement by the Board of Education shall constitute an acceptance of the Teacher's resignation. The Teacher agrees that he/she may not be eligible for part-time or full-time employment at the School District if the Board approves Teacher's application to participate in the Program. While the School District may decide to employ the Teacher in some capacity after retirement, the teacher agrees that the School District has no obligation to rehire the Teacher in any capacity at the School District. NOTE: Returning to work anywhere that participates in the Nebraska Public Employees' Retirement System (NPERS) within 180 days of your retirement may impact your ability to receive payments through NPERS. Please contact NPERS for further information.

3. BENEFITS: In consideration for the Teacher's resignation set forth in paragraph 2 above, the Teacher shall receive the following benefits:

(a) **TOTAL AMOUNT OF BENEFITS:** \$35,000.

(b) **PAYMENT OF BENEFITS:** All payments must be paid within five years after the voluntary termination of employment or prior to the employee becoming eligible for Medicare, whichever occurs first. With this understanding, payments shall be made as follows:

Installment 1: \$17,500

Installment 2: \$17,500

The School District shall pay the first installment in September of the calendar year in which the Teacher resigns, and the second installment shall be paid in September of the following year. The District will pay the benefit to a non-elective 403(b) fixed annuity.

5. BENEFICIARY DESIGNATION: In the event of the Teacher's death after the effective date of resignation, any sum of money otherwise due to the Teacher under the terms of this Agreement will be paid to the following designated beneficiary pursuant to the provisions of this Agreement.

Beneficiary: _____

Address: _____

Social Security Number: _____

6. TAX CONSEQUENCES: Payments provided for under the Program have been determined to be taxable income for state and federal income tax purposes, will be treated as such, and will be reported as taxable retirement pay. The social security percentage and any other required state and federal withholdings will be subtracted from each payment to the participant in the Program.

7. TEACHER'S VOLUNTARY ACT. The Teacher acknowledges that he/she has had twenty-one (21) or more days to consider the ramifications of participation in the Program or hereby waives the same; that his/her participation in the Program is voluntary; and that he/she was not coerced in any manner to participate in the Program. The Teacher acknowledges having been advised in writing by this Agreement to consult an attorney regarding his/her participation in the Program and execution of this Agreement.

8. WAIVER AND RELEASE OF CLAIMS: In consideration of the promises and payments specified in this Agreement, Teacher releases the School District and its officers, board members, administrators, employees, agents, representatives, successors, and assigns from all claims, demands, and actions, past or present, known or unknown, arising out of and/or related in any way, either directly or indirectly, to his or her employment with the School District, the termination of his or her employment, and/or any actions or occurrences taking place up to and including the date of execution of this Agreement, including but not limited to claims or rights under the Nebraska Wage Payment and Collection Act, Title VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act, the Civil Rights Act of 1866 and 1871, or any other Civil Rights Acts as amended, claims or rights under 42 U.S.C. § 1981, through and including 42 U.S.C. § 1988, the Americans with Disabilities Act, § 504 of the Rehabilitation Act, the Family Medical Leave Act of 1993, the Nebraska Act Prohibiting Unjust Discrimination Because of Age, all claims or rights relating to discrimination on the basis of age, race, color, religion, sex, disability, handicap, or national origin before the federal Equal Employment Opportunity Commission, the Nebraska Equal Opportunity Commission, and any state or federal court under any state or federal constitution, law, rule,

or regulation, or claims or rights of whatever nature arising under any other state, federal, or local constitution, executive order, statute, regulation, or ordinance arising from his or her employment or contractual relations with the School District or his or her resignation of employment. Teacher represents that no claims have now been filed against the School District. Teacher acknowledges that nothing in this agreement prohibits Employee from filing a Complaint with the Equal Employment Opportunity Commission or any other similar state agency, the Occupational Safety and Health Administration, the Secretary of Labor or otherwise participating in matters pending before those agencies. However, in the event Teacher files such a charge or complaint, he or she shall be entitled to no relief, no reinstatement, no remuneration, no damages, no back pay, no front pay and no compensation whatsoever from the School District as a result of such charge or complaint, since Teacher has released and extinguished any right to such relief under this agreement. Teacher also releases all contract, tort, and common law claims, and claims for attorney's fees, costs and expenses. Teacher covenants not to institute any complaints or proceedings against the School District or any of the above-mentioned persons in the future with respect to any of the claims, demands, causes of action, or rights hereby released.

The Teacher understands and acknowledges that, by giving up claims against the School District, he/she also gives up any claims that he/she may have against its predecessors, successors, subsidiaries, and affiliates, and any and all officers, directors, employees, and agents of the School District arising out of any actions, conduct, decisions, behavior, omissions, or events occurring up to the date hereof. Such waiver and release of claims does not cover rights or claims arising after the date of the execution of this contract. This Waiver and Release is given in exchange for consideration in addition to what the Teacher is already entitled to receive from the School District. The Teacher acknowledges having been advised in writing to consult with an attorney before signing this Voluntary Early Retirement Incentive Program Agreement. The Teacher further acknowledges having had sufficient time to decide whether or not to execute this Agreement, including the Waiver and Release of Claims.

9. REVOCATION AND CANCELLATION OF AGREEMENT: The Teacher may revoke this Agreement for a period of seven (7) days following its execution. In order to revoke the Agreement, the Teacher must submit a written statement to the Superintendent indicating that he/she is exercising his/her right to cancel the Agreement. This Agreement shall not become effective or enforceable until the revocation period has expired.

[The Next Page is the Signature Page]

Levy Exclusions

The exclusions to the levy limitation [§77-3442(2)(d) and §77-3442(12)] are:

® **Voluntary Termination Agreements** Ø Incentives paid for voluntary termination agreements with **certificated TEACHERS beginning September 1, 2017**, that meet the following stipulations:

§ The value of current and future incentives will not exceed \$35,000 in total.

§ All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare - whichever occurs first.

§ The voluntary termination agreement was not part of any collective bargaining agreement.

§ The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.

Ø Incentives paid for voluntary termination agreements which have been approved within timeframes listed below with **certificated STAFF who are retiring prior to September 1, 2017**:

§ *Prior to July 1, 2009, or*

§ *Occurring on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year, or*

§ *Occurring on or after the first day of the 2013/14 school year. The request must include the net cost savings over five years.*



12/19/2023

Mr. Mark Fritch
Nebraska City School District #111
1700 14th AVE
Nebraska City, NE 68410

Re: Nebraska Energy Office Loan

Dear Mr. Fritch:

American National Bank is pleased to approve your request for financing, subject to the terms and conditions outlined below:

<u>Borrower</u>	Nebraska City School District #111
<u>Loan Purpose</u>	HVAC and Lighting upgrades through the Nebraska Energy Office
<u>Loan Amount</u>	\$500,000
<u>Interest Rate</u>	Fixed Rate at 1%
<u>Maturity Date</u>	15 years from origination
<u>Payment</u>	Monthly principal and interest payments based on a 15-year amortization.
<u>Prepayment Fee</u>	N/A
<u>Commitment Fee</u>	\$5,000 (1% of the loan amount). The loan fee shall be considered earned upon the acceptance of this letter and shall be paid in cash at loan closing.
<u>Security</u>	This loan is unsecured and under the general obligation of the taxpayer. This status has been confirmed by school legal counsel.
<u>Other Conditions:</u>	The loan is subject to the following conditions: 1) All loan terms and conditions must be approved by the Nebraska Energy Office for a 90% guaranty.



This commitment is subject to the accuracy as of the date hereof, of all the information, data, representations, exhibits, and other material submitted. The commitment is issued on the condition that, at the time of completing the loans, there shall have been since the date of commencement no changes in the assets, liabilities, or condition (financial or otherwise) of the Borrower or Guarantors, except for changes arising from transactions in the ordinary course of business, none of which changes have been materially adverse.

We appreciate your business and look forward to receiving your acceptance.

Sincerely,

A handwritten signature in blue ink that reads "Cory Schlichtemeier".

Cory Schlichtemeier
Ag/Commercial Lender

The undersigned hereby accepts the terms and conditions of this commitment letter this ____ day of _____, 2023.

Nebraska City School District #111

By: _____

Printed Name & Title

By: _____

Printed Name & Title

Nebraska City Public Schools
Negotiations For Contract Year 2024-2025

Agreed upon contract language from Negotiations Meeting
December 19, 2023

2024-2025 Agreed upon contract language

\$38,425 Base Salary

Steps 1-3 Merge

see salary schedule attached.

2023-2024 teachers on Step 1 will move to the merged step 1, 2, 3 for the 2024-2025 School Year.

Teachers will remain on the merged Steps 1, 2, 3 until they have completed three (3) years of service.

3 Personal Days, see language below

Employment Resignation date change, see language below

**NEBRASKA CITY PUBLIC SCHOOLS
SALARY SCHEDULE
2024-2025**

STEP	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18	MA+27	MA+36
BASE	1.00 38,425	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
1,2,3	1.08 41,499	1.13 43,420	1.18 45,342	1.23 47,263	1.28 49,184	1.30 49,953	1.33 51,105	1.38 53,027	1.43 54,948	1.48 56,869
4	1.12 43,036	1.17 44,957	1.22 46,879	1.27 48,800	1.32 50,721	1.34 51,490	1.37 52,642	1.42 54,564	1.47 56,485	1.52 58,406
5	1.16 44,573	1.21 46,494	1.26 48,416	1.31 50,337	1.36 52,258	1.38 53,027	1.41 54,179	1.46 56,101	1.51 58,022	1.56 59,943
6	1.20 46,110	1.25 48,031	1.30 49,953	1.35 51,874	1.40 53,795	1.42 54,564	1.45 55,716	1.50 57,638	1.55 59,559	1.60 61,480
7	---	1.29 49,568	1.34 51,490	1.39 53,411	1.44 55,332	1.46 56,101	1.49 57,253	1.54 59,175	1.59 61,096	1.64 63,017
8	---	1.33 51,105	1.38 53,027	1.43 54,948	1.48 56,869	1.50 57,638	1.53 58,790	1.58 60,712	1.63 62,633	1.68 64,554
9	---	---	1.42 54,564	1.47 56,485	1.52 58,406	1.54 59,175	1.57 60,327	1.62 62,249	1.67 64,170	1.72 66,091
10	---	---	---	1.51 58,022	1.56 59,943	1.58 60,712	1.61 61,864	1.66 63,786	1.71 65,707	1.76 67,628
11	---	---	---	1.55 59,559	1.60 61,480	1.62 62,249	1.65 63,401	1.70 65,323	1.75 67,244	1.80 69,165
12	---	---	---	---	1.64 63,017	1.66 63,786	1.69 64,938	1.74 66,860	1.79 68,781	1.84 70,702
13	---	---	---	---	---	1.70 65,323	1.73 66,475	1.78 68,397	1.83 70,318	1.88 72,239
14	---	---	---	---	---	---	1.77 68,012	1.82 69,934	1.87 71,855	1.92 73,776
15	---	---	---	---	---	---	---	---	---	1.96 75,313

Personal Days

C. Personal. Personal leave shall consist of three (3) days per year per teacher. The leave shall be non-accumulative. The leave may be taken for any reason, PROVIDED the teacher notifies the building principal one week in advance, EXCEPT non-emergency personal leave shall not be granted immediately preceding or following vacation period, including the opening and closing days of the school year; nor may personal leave be taken on days designated for parent-teacher conferences. For personal leave to be granted after April 1, a teacher must give

a reason for the use of the personal day. That day may or may not be granted based upon the availability of substitutes, other activities that are going on in the buildings and the district that day, and must have the final approval of the building and/or district administration. An emergency personal leave may be granted at any time, if the leave is of an emergency nature, at the discretion of the building principal and/or superintendent. If the personal leave is not granted, the denial will be explained in writing to the requesting teacher. All non-emergency requests made less than one week in advance may be granted at the option of the building principal. Requests will be honored on a first come basis. (updated 2005/2006) Staff members, who do not use their Personal Leave Days during the school year, will be reimbursed \$100 for each day not used. (2024/2025) This reimbursement will be included in their July check. (2006/2007)

Employment Resignation

Certificated staff members who know they will not be returning to employment at the school district for the following school year are encouraged to submit their resignations as early as possible, to enable the board to find suitable replacements.

A teacher voluntarily leaving the district shall tender their resignation to the school board, in writing, no later than April 15 of the contract year, it is at the board's discretion to grant the resignation or to retain the teacher until a suitable replacement is found.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111

NEBRASKA CITY, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	4 - 5
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis and Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds	6 - 8
Statement of Net Position - Modified Cash Basis - Fiduciary Funds	9
Statement of Changes in Net Position - Modified Cash Basis - Fiduciary Funds	10
NOTES TO FINANCIAL STATEMENTS	11 - 26
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards	27 - 28
Notes to Schedule of Expenditures of Federal Awards	29
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	30 - 31
Nonmajor Funds - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis and Schedule of Assets and Fund Balance - Modified Cash Basis	32 - 34
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual (Unaudited)	
General Fund	35 - 40
Depreciation Fund	41
Employee Benefit Fund	42
Activities Fund	43
School Nutrition Fund	44
Bond Fund	45 - 46
Special Building Fund	47
Qualified Capital Purpose Undertaking Fund	48 - 49
Student Fee Fund	50
Cooperative Fund	51
Notes to Budgetary Schedules	52
REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE	
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 <i>Government Auditing Standards</i>	53 - 54

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 1.1.1
NEBRASKA CITY, NEBRASKA
TABLE OF CONTENTS

	Page
REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE (Continued) Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	55 - 57
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	58 - 60
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	61



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Nebraska City Public Schools District No. 111
Nebraska City, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, 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, each major fund, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of August 31, 2023, 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 Nebraska City Public Schools District No. 111, Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements. The supplementary information on pages 27 - 52 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards on pages 27 - 29 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 30 - 34 and the schedule of expenditures of federal awards on pages 27 - 29 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 30 - 34 and schedule of expenditures of federal awards on pages 27 - 29 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 35 - 52 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023, on our consideration of Nebraska City Public Schools District No. 111, Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
October 30, 2023

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

FUNCTIONS/PROGRAMS	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities
				Total Governmental Activities
Governmental activities				
Regular instruction	12,456,907		3,546,240	(8,910,667)
Student support services	1,186,355	406,178		(780,177)
Instructional support	274,292			(274,292)
General administration	365,850			(365,850)
School administration	919,402			(919,402)
Central services	383,493			(383,493)
Operation and maintenance of plant	1,643,698			(1,643,698)
Student transportation	401,913		21,480	(380,433)
Nutrition Program	734,730	231,592	615,268	112,130
Capital outlay	341,319			(341,319)
Debt service				
Principal	3,476,000			(3,476,000)
Interest	424,580			(424,580)
Loan repayment	31,954			(31,954)
Annual fees	1,600			(1,600)
Total governmental activities	22,642,093	637,770	4,182,988	(17,821,335)
General receipts				
Taxes				
Property taxes - general purpose				9,861,169
Property taxes - debt service				1,737,203
Motor vehicle taxes				852,710
Carline tax				9,735
Penalties and interest on taxes				34,832
Public Power District sales tax				6,900
Other taxes				171
Other local receipts				1,368
County fines and license fees				150,828
State aid				4,654,065
Unrestricted federal and state grants				1,410,781

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 1.1.1
NEBRASKA CITY, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

				Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Program Receipts Operating Grants and Contributions	Primary Governmental Total Governmental Activities
FUNCTIONS/PROGRAMS (Continued)				
General receipts (Continued)				
Interest				35,992
Other receipts				3,190
Total general receipts				<u>18,758,944</u>
Change in net position resulting from receipts and disbursements				937,609
NET POSITION, beginning of year				<u>9,280,943</u>
NET POSITION, end of year				<u>10,218,552</u>
ASSETS				
Cash and cash equivalents				7,221,602
Certificates of deposit				291,603
Cash at county treasurer				<u>2,740,342</u>
TOTAL ASSETS				<u>10,253,547</u>
LIABILITIES				
Payroll withholdings payable				<u>34,995</u>
NET POSITION				
Restricted for				
Capital projects				190,765
Debt services				3,013,315
School Nutrition Programs				491,422
Unrestricted				<u>6,523,050</u>
TOTAL NET POSITION				<u>10,218,552</u>

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds		Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Bond Fund			
RECEIPTS					
Taxes					
Property taxes - general purpose	9,732,802		128,367		9,861,169
Property taxes - debt service		1,456,539	280,664		1,737,203
Motor vehicle taxes	852,710				852,710
Carline tax	8,169	1,225	341		9,735
Penalties and interest on taxes	29,230	4,295	1,307		34,832
Public Power District sales tax	5,933	890	77		6,900
Other taxes			171		171
Rental of school facilities	30				30
Local license fees	950				950
Other local receipts	1,368				1,368
County receipts	150,828				150,828
State receipts	7,028,858	134,044	46,062		7,208,964
Federal receipts	2,432,229		606,641		3,038,870
Sale of lunches and milk			231,592		231,592
Student activities			406,178		406,178
Interest income	2,781	26,892	6,319		35,992
Other nonrevenue receipts	9		2,201		2,210
Total receipts	<u>20,245,897</u>	<u>1,623,885</u>	<u>1,709,920</u>		<u>23,579,702</u>
DISBURSEMENTS					
Regular instruction	12,408,908		47,999		12,456,907
Student support services	803,777		382,578		1,186,355
Instructional support	274,292				274,292
General administration	365,850				365,850
School administration	919,402				919,402

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds		Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Bond Fund			
DISBURSEMENTS (Continued)					
Central services	383,493				383,493
Operation and maintenance of plant	1,643,698				1,643,698
Student transportation	401,913		734,730		401,913
Nutrition Program			39,989		734,730
Capital outlay	301,330				341,319
Debt service					
Principal	2,100,000	1,125,000	251,000		3,476,000
Interest	31,356	343,688	49,536		424,580
Loan repayment			31,954		31,954
Bond issuance and other costs	200	1,400			1,600
Total disbursements	<u>19,634,219</u>	<u>1,470,088</u>	<u>1,537,786</u>		<u>22,642,093</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	611,678	153,797	172,134		937,609
NET CHANGE IN FUND BALANCES	611,678	153,797	172,134		937,609
FUND BALANCES, beginning of year	<u>5,302,050</u>	<u>2,492,529</u>	<u>1,486,364</u>		<u>9,280,943</u>
FUND BALANCES, end of year	<u>5,913,728</u>	<u>2,646,326</u>	<u>1,658,498</u>		<u>10,218,552</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds		Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Bond Fund			
ASSETS					
Cash and cash equivalents	3,620,912	2,309,227	1,291,463		7,221,602
Certificates of deposit	14,781		276,822		291,603
Due from other funds		3,340	6,619	(9,959)	
County treasurer's balances	2,313,030	333,759	93,553		2,740,342
TOTAL ASSETS	<u>5,948,723</u>	<u>2,646,326</u>	<u>1,668,457</u>	<u>(9,959)</u>	<u>10,253,547</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Payroll withholdings payable	34,995		9,959	(9,959)	34,995
Due to other funds				(9,959)	
Total liabilities	<u>34,995</u>		<u>9,959</u>	<u>(9,959)</u>	<u>34,995</u>
FUND BALANCES					
Restricted for					
Capital projects			190,765		190,765
Debt services		2,646,326	366,989		3,013,315
School Nutrition Program			491,422		491,422
Committed	2,005,412		593,397		2,598,809
Assigned	3,908,316		15,925		3,924,241
Unassigned	5,913,728	2,646,326	1,658,498		10,218,552
Total fund balances	<u>5,948,723</u>	<u>2,646,326</u>	<u>1,668,457</u>	<u>(9,959)</u>	<u>10,253,547</u>
TOTAL LIABILITIES AND FUND BALANCES					

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 AUGUST 31, 2023

	Meyer Memorial Fund	Flex Benefit Fund
ASSETS		
Cash and cash equivalents	<u>264,729</u>	<u>31,513</u>
TOTAL ASSETS	<u>264,729</u>	<u>31,513</u>
LIABILITIES		
Due to employees, and others	<u> </u>	<u>31,513</u>
NET POSITION	<u>264,729</u>	<u> </u>

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Meyer Memorial Fund
ADDITIONS	
Interest	<u>2,424</u>
DEDUCTIONS	
Scholarships/loans	<u>(4,338)</u>
CHANGE IN NET POSITION	(1,914)
NET POSITION, beginning of year	<u>266,643</u>
NET POSITION, end of year	<u><u>264,729</u></u>

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, 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 Nebraska City Public Schools District No. 111, Nebraska City, Nebraska (the District).

Reporting Entity

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's Board (the Board) of Education 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, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

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

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 and charges for support. The District does not report any business-type activities.

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.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter 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.

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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.

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.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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.

The District reports the following nonmajor governmental funds:

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.

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all child nutrition programs.

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

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) 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.

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activities reported in this fund are the receipts and disbursements of driver's education.

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, should show the payment for services to a cooperative in their General Fund.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following fiduciary funds:

Meyer Memorial Fund - This scholarship fund consists of funds received from an estate which are restricted for the purpose of assisting Nebraska City High School graduates in obtaining additional training or education beyond high school. Only the income may be distributed annually. As these funds are restricted as to use, they have been included as fiduciary funds of the District.

Flex Benefit Fund - The Flex Benefit Fund is established to facilitate the funding and operation of the District's cafeteria plan which is an Internal Revenue Code Section 125 Plan used by employees to fund medical and dependent care reimbursements on a pretax basis.

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 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.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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.

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 government-wide and fund financial statements.

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.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

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.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, 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 the deficit fund balance of the Student Fee Fund.

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.

Compensated Absences

In accordance with the modified cash basis of accounting, vacation and sick leave are recorded when paid.

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 expenditure 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.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. There was no effect on the financial statements other than note disclosures. 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.

New Accounting Pronouncements

GASB Statement 96, *Subscription-Based Information Technology Arrangements*, was implemented in the current year. The standard 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 or cash and cash equivalents on the financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

The District's cash and investments are reported as follows:

Governmental activities	7,513,205
Fiduciary funds	<u>296,242</u>
Total cash and investments	<u>7,809,447</u>

The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	7,517,844
Certificates of deposit	<u>291,603</u>
Total cash and investments	<u>7,809,447</u>

Maturities of certificates of deposit are as follows:

1 year	<u>291,603</u>
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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, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

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

As defined by GASB Statement 3, the District had no investments as of August 31, 2023.

NOTE 3. RETIREMENT PLAN

Plan Description

Nebraska City Public Schools District No. 111, Nebraska City, 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.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

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

Benefit calculations vary with early retirement. Employees' benefits are vested after 5 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 a 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.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021 to June 30, 2022 (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$925,910.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$9,786,013. Total covered payroll was \$9,398,200. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Direct Placement

In June 2017, the District signed a promissory note with Arbor Bank for the purpose of a new central office building purchase and remodel in the amount of \$964,750, due June 2024, bearing an interest rate of 3.00%. Monthly payments of \$4,444 are required on the note, with a balloon payment of \$768,373 due on June 1, 2024. Principal and interest are paid by the Building Fund. The balance at August 31, 2023, was \$790,153.

The following is a summary of long-term direct placements debt transactions for the year ended August 31, 2023:

Total long-term direct placement debt payable, September 1, 2022	822,107
Direct placement bond and loan payments	<u>(31,954)</u>
Total long-term direct placement debt payable, August 31, 2023	<u>790,153</u>

The principal and interest maturities of direct placement debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2024	<u>790,193</u>	<u>19,387</u>	<u>809,580</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Public Offerings

In December 2010, the District issued \$200,000 of Qualified School Construction Bonds, Series 2010, for the purpose of constructing additions to the existing high school and Hayward Elementary buildings and constructing a new Northside Elementary facility. Interest ranging from 4.600% - 6.350% is due semi-annually. The final payment is due December 1, 2028. Principal and interest are paid by the QCPUF. The balance at August 31, 2023, was \$67,000.

In February 2013, the District issued the Limited Tax Building Improvement Bonds, Series 2013BQ, for the purpose of a partial call of the 2007 Obligation Bonds. These bonds were issued for \$400,000. Interest ranging from 0.950% - 2.150% is due semi-annually. Principal and interest are paid by the QCPUF. The final payment on these bonds was made during the year and the remaining balance at August 31, 2023, was \$- 0 -.

In April 2017, the District issued the Limited Tax Building Improvement Bonds, Series 2017, for the purpose of a new central office building purchase and remodel. These bonds were issued for \$408,000. Interest ranging from 1.700% - 2.600% is due semi-annually. Principal and interest are paid by the QCPUF. The balance at August 31, 2023, was \$216,000.

In June 2019, the District issued the Limited Tax Building Improvement Bonds, Series 2019, for the purpose of building renovation. These bonds were issued for \$360,000. Interest ranging from 1.275% - 4.500% is due semi-annually. Principal and interest are paid by the QCPUF. The balance at August 31, 2023, was \$360,000.

In September 2020, the District issued the General Obligation Refunding Bonds, Series 2020, for the purpose of a call of the 2012A General Obligation Bonds and the 2013 General Obligation Bonds. These bonds were issued for \$6,030,000. Interest ranging from 0.500% - 1.650% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2023, was \$3,960,000.

In December 2020, the District issued the Limited Tax Refunding Bonds, Series 2020, for the purpose of a call of the 2015 Limited Tax Refunding Bonds. These bonds were issued for \$1,310,000. Interest ranging from 0.400% - 1.150% due semi-annually. Principal and interest are paid by the QCPUF. The balance at August 31, 2023, was \$1,000,000.

In November 2021, the District issued the General Obligation Refunding Bonds, Series 2021A for the purpose of making final debt service payments on the refunded Series 2016, Series 2017, and Series 2020 General Obligation Bonds. These bonds were issued for \$1,140,000. Interest ranging from 0.400% - 1.700% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2023, was \$1,080,000.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

In December 2021, the District issued the General Obligation Refunding Bonds, Series 2021B for the purpose of a call of the 2016 General Obligation Bonds. These bonds were issued for \$9,515,000. Interest ranging from 0.350% - 2.000% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2023, was \$9,325,000.

In February, 2022, the District issued the General Obligation Refunding Bonds, Series 2022 for the purpose of a call of the 2017 General Obligation Bonds. These bonds were issued for \$6,480,000. Interest ranging from 0.650% - 2.000% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2023, was \$6,370,000.

The following is a summary of long-term public offering debt transactions for the year ended August 31, 2023:

Total long-term public offering debt payable, September 1, 2022	23,754,000
Public offering bond and loan payments	<u>(1,376,000)</u>
Total long-term public offering debt payable, August 31, 2023	<u>22,378,000</u>

The principal and interest maturities of public offering debt are as follows:

Years Ending August 31,	Principal	Interest	Total
2024	1,439,000	338,868	1,777,868
2025	1,513,000	324,038	1,837,038
2026	1,584,000	307,245	1,891,245
2027	1,669,000	289,801	1,958,801
2028	1,760,000	264,501	2,024,501
2029 - 2033	9,638,000	834,845	10,472,845
2034 - 2038	4,775,000	48,826	4,823,826
	<u>22,378,000</u>	<u>2,408,124</u>	<u>24,786,124</u>

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Origination Date	Term	Payment Amount	Balance August 31, 2023
Copy machines	5/1/2021	60 months	1,642	52,544
Fax lines	5/1/2021	60 months	82	2,624

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LEASES (Continued)

Nine copy machines and five fax lines were leased from Capital Business Systems beginning in May 2021, for a term of 60 months. The leases are renewable and the District will not acquire the equipment at the end of the lease term. Monthly payments are \$1,642 and \$82, respectively. There are no other contingent or sublease rentals related to the leases.

Future lease payments under the agreements are as follows:

Years ended	
August 31,	
2024	20,688
2025	20,688
2026	<u>13,792</u>
Total future lease payments	<u>55,168</u>

NOTE 6. LINE OF CREDIT

At August 31, 2023, the District had one line of credit with Commercial State Bank; bearing interest at a rate of 6.00%, for the purpose of meeting cash flow requirements of the District. The balance of the line of credit was \$- 0 - at August 31, 2023.

NOTE 7. TAX ANTICIPATION NOTES

During the year ended August 31, 2022, the District approved the issuance of Tax Anticipation Notes dated August 15, 2022, in the total amount of \$1,750,000, maturing August 15, 2023, bearing an interest rate of 2.00%. Semi-annual interest only payments of \$17,500 are required until the maturity date, of which the full principal amount is due. The remaining balance of \$1,750,000 was paid during the year and the balance outstanding at August 31, 2023, was \$- 0 -.

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 results of adjustments, if any, relating to such audits would not have any material financial impact.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. 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 3 fiscal years.

NOTE 10. TERMINATION BENEFITS

The District may offer a Voluntary Separation Program for certificated teaching staff. To be eligible, employees must submit a written application and receive approval by the Board. Employees are required to be at least 55 years of age prior to the first day of the District's fiscal year following the application; must have 20 or more years of credited service in the District; be within the first four years of eligibility based on the age and service requirement; and meet any other criteria established by the Board of Education at the regular December meeting. The benefit shall be paid in two equal payments unless Medicare eligibility requires an accelerated payment. The first payment shall be made in September of the calendar year of the teacher's resignation, with the remaining payments made in September of the following calendar year. The District will pay the benefit to a non-elective 403(b) fixed annuity. All payments shall be paid within five years after the voluntary termination of employment or prior to the employee becoming eligible for Medicare, whichever occurs first.

Disbursements under these plans are recognized in the governmental funds as the incentive and insurance benefits are incurred. During the year ended August 31, 2023, \$43,109 was expended to early retirees.

NOTE 11. INTERFUND BALANCES

Interfund balances for the year consisted of the following:

QCPUF to the Special Building Fund	<u>6,619</u>
QCPUF to the Bond Fund	<u>2,130</u>
Cooperative Fund to the Bond Fund	<u>1,210</u>

NOTE 12. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Nebraska City, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 12. TAX ABATEMENTS (Continued)

The incremental taxes, including the District's share, are returned to the developer, effectively rebating the taxes on the increased valuation. Information relevant to the tax abatements impacting the District for the year ending August 31, 2023, is as follows:

Total TIF valuation 2022	8,695,055
District's total level (per \$100 valuation)	1.05000
District share of tax abatement	91,298

NOTE 13. IMPLICATIONS OF COVID-19

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the Coronavirus pandemic on students. The District was awarded approximately \$3,460,000 of ESSER funds, of which approximately \$2,985,000 was spent as of August 31, 2023. Remaining allocations must be expended by September 30, 2024.

NOTE 14. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 30, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Health and Human Services			
Medicaid in Administration		93.778	<u>55,414</u>
Passed through Nebraska Department of Education			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	23-6200-00-04-066-0111	93.243	<u>162,892</u>
Total U.S. Department of Health and Human Services			<u>218,306</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) Base Enrollment/ Poverty Allocation	22-6408-00-04-066-0111	84.027	322,512
	23-6408-00-04-066-0111	84.027	860
IDEA Part B Proportionate Share	23-6412-00-04-066-0111	84.027	27,123
IDEA Preschool (619) Base Allocation	23-6406-00-04-066-0111	84.173	<u>12,591</u>
Total Special Education Cluster (IDEA)			<u>363,086</u>
Title I, Part A	23-6200-00-04-066-0111	84.010	332,147
Title II, Part A - Supporting Effective Instruction	23-6310-00-04-066-0111	84.367	13,136
Title IV, Part B - 21st Century CLC Elementary & Secondary School	23-6968-00-04-066-0111	84.287	170,438
Emergency Relief Fund (ESSER - CRRSA)	21-6997-00-04-066-0111	84.425	394,996

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Education (Continued)</u>			
Passed through Nebraska Department of Education (Continued)			
Elementary & Secondary School Emergency Relief Fund (ESSER - ARP)	21-6998-00-04-066-0111	84.425	883,701
ARP ESSER III - Expanded Learning Collaborative Afterschool	22-6988-00-04-066-0111	84,425	16,078
ARP ESSER III - Expanded Learning Collaborate Summer	22-6989-00-04-066-0111	84.425	50,028
American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	23-6994-00-04-066-0111	84.425	6,750
Passed through Educational Service Unit #4			
Carl Perkins Basic Grant		84.048	<u>380</u>
Total U.S. Department of Education			<u>2,230,740</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster Passed through Nebraska Department of Education			
School Breakfast Program		10.553	87,052
National School Lunch Program		10.555	514,583
Summer Food Program		10.559	5,006
Passed through Nebraska Department of Social Services	47600451400	10.555	<u>58,409</u>
Total U.S. Department of Agriculture/Child Nutrition Cluster			<u>665,050</u>
TOTAL			<u>3,114,096</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, under programs of the federal government for the year ended August 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures on the Schedule are reported on the modified cash basis of accounting.

NOTE 3. SUBRECIPIENTS

The District expended no awards to subrecipients during the year.

NOTE 4. FOOD DISTRIBUTION

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

NOTE 5. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	9,732,802				9,732,802
Carline tax	8,169				8,169
Public Power District sales tax	5,933				5,933
Penalties and interest on taxes	29,230				29,230
Motor vehicle taxes	852,710				852,710
Interest		2,437	344		2,781
Rental of school facilities	30				30
Local license fees and fines	950				950
Other local receipts	1,368				1,368
County sources	150,828				150,828
State sources	7,028,858				7,028,858
Federal sources	2,432,229				2,432,229
Nonrevenue receipts	9				9
Total receipts	<u>20,243,116</u>	<u>2,437</u>	<u>344</u>		<u>20,245,897</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Regular instruction	10,021,355			2,387,553	12,408,908
Student support services	803,777				803,777
Instructional support	274,292				274,292
General administration	365,850				365,850
School administration	919,402				919,402
Central services	483,493			(100,000)	383,493
Operation and maintenance of plant	1,893,698			(250,000)	1,643,698
Student transportation	401,913				401,913
State programs	93,921			(93,921)	
Debt services	2,131,556				2,131,556
Federal programs	2,393,632			(2,393,632)	
Capital outlay		301,330			301,330
Total disbursements	<u>19,782,889</u>	<u>301,330</u>		<u>(450,000)</u>	<u>19,634,219</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	460,227	(298,893)	344	450,000	611,678
OTHER FINANCING SOURCES (USES)					
Transfers		450,000		(450,000)	
NET CHANGE IN FUND BALANCES	460,227	151,107	344		611,678
FUND BALANCE, beginning of year	<u>3,448,089</u>	<u>1,839,524</u>	<u>14,437</u>		<u>5,302,050</u>
FUND BALANCE, end of year	<u>3,908,316</u>	<u>1,990,631</u>	<u>14,781</u>		<u>5,913,728</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified		Cooperative Fund	Total
				Capital Purpose Undertaking Fund	Student Fee Fund		
RECEIPTS							
Taxes							
Property taxes - general purpose			128,367				128,367
Property taxes - debt service				280,664			280,664
Carline tax			106	235			341
Penalties and interest on taxes			452	855			1,307
Public Power District sales tax			77				77
Other taxes				171			171
State receipts		8,627	11,667	25,768			46,062
Federal receipts		606,641					606,641
Sale of lunches and milk		231,592					231,592
Student activities	404,194				1,984		406,178
Interest income	2,424		1,362	381		2,152	6,319
Other nonrevenue receipts			2,201				2,201
Total receipts	<u>406,618</u>	<u>846,860</u>	<u>144,232</u>	<u>308,074</u>	<u>1,984</u>	<u>2,152</u>	<u>1,709,920</u>
DISBURSEMENTS							
Regular instruction						47,999	47,999
Student support services	381,684				894		382,578
Nutrition program		734,730					734,730
Capital outlay			39,989				39,989
Debt service							
Principal				251,000			251,000
Interest			21,378	28,158			49,536
Loan repayment			31,954				31,954
Total disbursements	<u>381,684</u>	<u>734,730</u>	<u>93,321</u>	<u>279,158</u>	<u>894</u>	<u>47,999</u>	<u>1,537,786</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>24,934</u>	<u>112,130</u>	<u>50,911</u>	<u>28,916</u>	<u>1,090</u>	<u>(45,847)</u>	<u>172,134</u>
NET CHANGE IN FUND BALANCES	24,934	112,130	50,911	28,916	1,090	(45,847)	172,134
FUND BALANCES, beginning of year	<u>518,137</u>	<u>379,292</u>	<u>139,854</u>	<u>338,073</u>	<u>14,835</u>	<u>96,173</u>	<u>1,486,364</u>
FUND BALANCES, end of year	<u>543,071</u>	<u>491,422</u>	<u>190,765</u>	<u>366,989</u>	<u>15,925</u>	<u>50,326</u>	<u>1,658,498</u>
ASSETS							
ASSETS							
Cash and cash equivalents	266,249	491,422	155,234	311,097	15,925	51,536	1,291,463
Certificates of deposit	276,822						276,822
Due from other funds			6,619				6,619
County treasurer's balances			28,912	64,641			93,553
TOTAL ASSETS	<u>543,071</u>	<u>491,422</u>	<u>190,765</u>	<u>375,738</u>	<u>15,925</u>	<u>51,536</u>	<u>1,668,457</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to other funds				8,749		1,210	9,959
FUND BALANCES							
Restricted for							
Capital projects			190,765	366,989			557,754
Debt services							
School Nutrition Program		491,422					491,422
Committed	543,071				15,925	50,326	609,322
Assigned	543,071	491,422	190,765	366,989	15,925	50,326	1,668,498
Total fund balances	543,071	491,422	190,765	375,738	15,925	51,536	1,668,457
TOTAL LIABILITIES AND FUND BALANCES	543,071	491,422	190,765	375,738	15,925	51,536	1,668,457

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual	
FUND BALANCE, beginning of year		<u>3,448,089</u>	
RECEIPTS			
Local sources			
Taxes			
1100	Property taxes - general purpose	10,600,365	9,732,802
1115	Carline tax	11,000	8,169
1120	Public Power District sales tax	5,500	5,933
1125	Motor vehicle taxes	785,000	852,710
1140	Penalties and interest on taxes		29,230
1910	Rental of school facilities		30
1911	Local license fees and fines	6,250	950
1990	Other local receipts	1,750	1,368
	Total local sources	<u>11,409,865</u>	<u>10,631,192</u>
County sources			
2110	County fines and license fees	145,000	150,828
2130	Other county receipts	1,500	
	Total county sources	<u>146,500</u>	<u>150,828</u>
State sources			
3110	State aid	4,654,070	4,654,065
3120	Special education	1,200,000	1,101,919
3125	Special education transportation	25,000	21,480
3130	Homestead exemption		295,188
3131	Property tax credit		574,077
3155	Textbook loan	9,000	3,714
3180	Pro-rate motor vehicle	17,500	26,993
3400	State apportionment	190,000	272,046
3535	High ability learners		8,378
3540	State early childhood		70,998
3599	Other state categorical programs	344,276	
	Total state sources	<u>6,439,846</u>	<u>7,028,858</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources		
4421		8,920
IDEA Part B (611) ARP - base & enrollment poverty allocation - birth through age 21		
4422		4,494
IDEA preschool (619) ARP - base/enrollment poverty allocation		
4505		
Title I, Part A: ESSA Basic Programs Operated by Local Educational Agencies		
	395,000	273,760
4509		11,780
Title II, Part A: ESSA Supporting Effective Instruction		
4516		
IDEA preschool (619) base/IDEA enrollment poverty (619) allocation		
		9,784
4518		
IDEA Part B (611) base enrollment/ poverty allocation		
	372,000	297,524
4521		27,120
IDEA proportionate share		
4530		174,001
Other federal noncategorical receipts		
4531		
Title IV, Part B: ESSA 21st Century Community Learning Centers		
	225,000	159,358
4709	35,000	55,414
Medicaid administrative activities		
4969		
Title IV, Part A: SSAE Student Support and Academic Enrichment Grant		
		22,234
4988		
American Rescue Plan - expanded learning collaborative afterschool (ARP ESSER III)		
		40,974
4989		
American Rescue Plan - expanded learning collaborative summer school (ARP ESSER III)		
		70,287
4997		
Elementary & Secondary School Emergency Relief (ESSER II - CRRSA)		
	412,222	425,512
4998		
Elementary & Secondary School Emergency Relief (ESSER III - ARP)		
	<u>1,000,512</u>	<u>851,067</u>
	<u>2,439,734</u>	<u>2,432,229</u>
Total federal sources		
Nonrevenue receipts		
5150	1,450,000	
Tax anticipation notes		

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Nonrevenue receipts (Continued)		
5690 Other nonrevenue receipts		9
Total nonrevenue receipts	<u>1,450,000</u>	<u>9</u>
Total receipts	<u>21,885,945</u>	<u>20,243,116</u>
 TOTAL FUNDS AVAILABLE		 <u>23,691,205</u>
 DISBURSEMENTS		
Instruction	8,676,985	
1100 Regular instruction		5,204,724
1150 Limited English proficiency		311,217
1160 Poverty programs		2,018,882
1190 Early childhood educational programs		137,607
1200 Special education programs	2,712,000	2,337,089
1300 Summer school	20,455	11,836
Support services - student	889,200	
2120 Guidance services		183,856
2130 Health services		96,326
2141 Psychological services - SPED school age		136,511
2142 Psychological services - SPED ages 3 - 5		129
2143 Psychological services - SPED ages 0 - 2		129
2151 Speech pathology and audiology services - SPED school age		226,481
2152 Speech pathology and audiology services - SPED ages 3 - 5		14,160
2153 Speech pathology and audiology services - SPED ages 0 - 2		23,735
2161 Occupational therapy - related services - SPED school age		79
2171 Physical therapy - related services - SPED school age		20,109

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Instruction (Continued)		
2172 Physical therapy - related services - SPED ages 3 - 5		2,492
2173 Physical therapy - related services - SPED ages 0 - 2		8,896
2181 Visually impaired - related services - SPED school age		37,310
2190 Support services - other		53,564
Support services - instruction	275,225	
2212 Instruction and curriculum		40,843
2214 Implementation of standards		816
2220 Library/media services		189,524
2290 Other		43,109
Support services - general administration		
2310 Board of Education	112,000	64,539
2320 Executive administration	302,475	301,311
Support services - school administration		
2410 Office of the Principal	949,150	919,402
Central services	427,925	
2510 Fiscal services		240,077
2580 Administration technology services		243,416
Operation and maintenance of plant	1,933,585	
2610 Operations of buildings		1,034,017
2620 Maintenance of buildings		742,446
2630 Care and upkeep of grounds		15,320
2640 Care and upkeep of equipment		2,212
2650 Vehicle operation and maintenance (other than student transportation vehicles)	38,500	76,770
2660 Operation and maintenance of plant - security		905
2670 Operation and maintenance of plant - safety		22,028
Student transportation	394,400	
2710 Vehicle operation - regular education		317,688
2712 Vehicle operation - school age SPED		81,151

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Student transportation		
2732 Vehicle servicing and maintenance - school age SPED		3,074
2900 Other support services		
State programs	359,179	
3535 High ability learners		4,903
3540 State early childhood		85,481
3599 Other state categorical programs		3,537
5000 Debt services	2,158,000	2,131,556
Federal programs	2,442,692	
6200 Title I, Part A: ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies		332,147
6310 Title II, Part A: ESEA/ESSA Supporting Effective Instruction		13,136
6406 IDEA preschool (619) base allocation		9,786
6408 IDEA Part B (611) base enrollment/poverty allocation - birth through age 21		322,512
6412 IDEA Part B - proportionate share		27,123
6421 IDEA Part B (611) ARP - base/enrollment poverty allocation - birth through age 21		860
6422 IDEA preschool (619) ARP - base/enrollment poverty allocation		2,805
6700 Federal vocational & applied technology education (Carl Perkins)		380
6968 Title IV, Part B: ESEA/ESSA 21st Century Community Learning Centers		170,438
6988 American Rescue Plan - expanded learning collaborative afterschool (ARP ESSER III)		16,078
6989 American Rescue Plan - expanded learning collaborative summer (ARP ESSER III)		50,028
6990 Other federal categorical programs		162,892
6994 American Rescue Plan - Homeless Children and Youth II (ARP HCY II)		6,750

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 11.1
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs (Continued)		
6997 Elementary & Secondary School Emergency Relief (ESSER II - CRRSA)		394,996
6998 Elementary & Secondary School Emergency Relief (ESSER III - ARP)		883,701
Total disbursements	<u>21,691,771</u>	<u>19,782,889</u>
 FUND BALANCE, end of year		 <u>3,908,316</u>
 ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		1,630,281
County treasurers		2,313,030
Payroll withholdings payable		<u>(34,995)</u>
 TOTAL FUND BALANCE		 <u>3,908,316</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 1.1.1
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,839,524</u>
RECEIPTS		
Interest		2,437
Transfer - General Fund (as disbursed from the General Fund)	<u>400,000</u>	<u>450,000</u>
	<u>400,000</u>	<u>452,437</u>
TOTAL FUNDS AVAILABLE		<u>2,291,961</u>
DISBURSEMENTS		
Capital outlay	<u>2,239,524</u>	<u>301,330</u>
FUND BALANCE, end of year		<u>1,990,631</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>1,990,631</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 1.11
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>14,437</u>
RECEIPTS		
Interest	<u> </u>	<u>344</u>
TOTAL FUNDS AVAILABLE		<u>14,781</u>
DISBURSEMENTS		
Transfers to General Fund	<u>14,494</u>	<u> </u>
FUND BALANCE, end of year		<u>14,781</u>
ANALYSIS OF FUND BALANCE		
Cash		
Certificates of deposit		<u>14,781</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>518,137</u>
RECEIPTS		
Interest	3,500	2,424
Meyer Memorial Fund	235,000	
Activities receipts	<u>400,000</u>	<u>404,194</u>
Total receipts	<u>638,500</u>	<u>406,618</u>
TOTAL FUNDS AVAILABLE		<u>924,755</u>
DISBURSEMENTS		
Meyer Memorial Fund	235,000	
Other expenses	<u>600,000</u>	<u>381,684</u>
Total disbursements	<u>835,000</u>	<u>381,684</u>
FUND BALANCE, end of year		<u>543,071</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		266,249
Certificates of deposit		<u>276,822</u>
		<u>543,071</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>379,292</u>
RECEIPTS		
Sale of lunches and milk	125,000	231,592
State reimbursement		8,627
Federal reimbursement	<u>800,000</u>	<u>606,641</u>
Total receipts	<u>925,000</u>	<u>846,860</u>
TOTAL FUNDS AVAILABLE		<u>1,226,152</u>
DISBURSEMENTS		
Food and supplies	1,260,307	670,440
Equipment purchases	25,000	14,833
Other expenses		<u>49,457</u>
Total disbursements	<u>1,285,307</u>	<u>734,730</u>
FUND BALANCE, end of year		<u>491,422</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>491,422</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,492,529</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,590,000	1,456,539
Carline tax		1,225
Penalties and interest on taxes		4,295
Other taxes		890
Homestead exemption		44,277
Property tax credit		86,110
Pro-rate motor vehicle		3,657
Interest		26,892
Total receipts	<u>1,590,000</u>	<u>1,623,885</u>
TOTAL FUNDS AVAILABLE		4,116,414
DISBURSEMENTS		
Principal payments	2,623,526	1,125,000
Interest payments		343,688
Annual fees		1,400
Total disbursements	<u>2,623,526</u>	<u>1,470,088</u>
FUND BALANCE, end of year		<u>2,646,326</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		2,309,227
Due from other funds		3,340
County treasurers		<u>333,759</u>
TOTAL FUND BALANCE		<u><u>2,646,326</u></u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>139,854</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	137,750	128,367
Carline tax		106
Penalties and interest on taxes		452
Homestead exemption		3,836
Property tax credit		7,460
Public Power District sales tax		77
Pro-rate motor vehicle		371
Interest		1,362
Proceeds from disposal of property		2,201
Total receipts	<u>137,750</u>	<u>144,232</u>
TOTAL FUNDS AVAILABLE		<u>284,086</u>
DISBURSEMENTS		
Capital outlay	200,531	39,989
Loan repayment	70,000	31,954
Interest		21,378
Total disbursements	<u>270,531</u>	<u>93,321</u>
FUND BALANCE, end of year		<u>190,765</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		155,234
Due from other funds		6,619
County treasurers		<u>28,912</u>
TOTAL FUND BALANCE		<u>190,765</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>338,073</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	305,580	280,664
Carline tax		235
Penalties and interest on taxes		855
Other taxes		171
Homestead exemption		8,510
Property tax credit		16,549
Pro-rate motor vehicle		709
Interest		381
Total receipts	<u>305,580</u>	<u>308,074</u>
TOTAL FUNDS AVAILABLE		<u>646,147</u>
DISBURSEMENTS		
Bond principal	640,542	251,000
Bond interest payments		28,158
Total disbursements	<u>640,542</u>	<u>279,158</u>
FUND BALANCE, end of year		<u>366,989</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 1.1.1
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		311,097
Due to other funds		(8,749)
County treasurers		<u>64,641</u>
TOTAL FUND BALANCE		<u>366,989</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>14,835</u>
RECEIPTS		
Activities receipts	<u>22,437</u>	<u>1,984</u>
TOTAL FUNDS AVAILABLE		<u>16,819</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>35,000</u>	<u>894</u>
FUND BALANCE, end of year		<u>15,925</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>15,925</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>96,173</u>
RECEIPTS		
Interest		<u>2,152</u>
TOTAL FUNDS AVAILABLE		<u>98,325</u>
DISBURSEMENTS		
Supplies and materials	<u>96,215</u>	<u>47,999</u>
FUND BALANCE, end of year		<u>50,326</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		51,536
Due to other funds		<u>(1,210)</u>
TOTAL FUND BALANCE		<u>50,326</u>

See accompanying notes to budgetary schedules.

NEBRAKSA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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 unexpended 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.

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:

Net change in fund balance - financial reporting basis	
General Fund	611,678
Receipts - budgetary basis	
General Fund	20,243,116
Depreciation Fund	452,437
Employee Benefit Fund	344
Disbursements - budgetary basis	
General Fund	(19,782,889)
Depreciation Fund	(301,330)
Receipts under disbursements - budgetary basis	611,678



**DANA F. COLE
& COMPANY^{LLP}**
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
Nebraska City Public Schools District No. 111
Nebraska City, Nebraska

We have audited, in accordance with the 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, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements, and have issued our report thereon dated October 30, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nebraska City Public Schools District No. 111, Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, 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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

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 Nebraska City Public Schools District No. 111, Nebraska City, 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 Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
October 30, 2023



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Nebraska City Public Schools District No. 111
Nebraska City, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's major federal programs for the year ended August 31, 2023. Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Dana J Cole + Company, LLP

Lincoln, Nebraska
October 30, 2023

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: ___ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: X Yes _____ None reported

Noncompliance matter to the financial statements disclosed: ___ Yes X No

Federal Awards

Internal control over major programs:

Material weakness identified: _____ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: _____ Yes X None reported

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

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

Identification of major programs:

Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act 84.425

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

Auditee qualified as a low-risk auditee: _____ Yes X No

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINANCIAL STATEMENT FINDINGS

2023-001 FINANCIAL REPORTING PROCESSES

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, in conformity with the modified cash basis of accounting.

Condition and Context

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

The District has a limited number of personnel and has requested the auditors prepare the financial statements and related notes to the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

Errors in the financial statement or disclosures could occur and not be detected by management.

Recommendation

The District should carefully review the draft financial statements including disclosures and understand the relationship to the underlying data. All proposed auditor adjustments should be understood and approved by the District.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures. The District reviews such financial statements, approved all auditor adjustments, and uses other procedures deemed necessary to determine the financial statements and related note disclosures were fairly presented.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2023-002 SEGREGATION OF DUTIES

Criteria

Internal control should be in place to ensure proper segregation of duties.

Condition and Context

Due to the size of the District, there is limited segregation of duties over bookkeeping, billing, and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions.

Cause

The District has a limited number of personnel involved in accounting functions.

Potential Effect

Inadequate segregation of duties could lead to misappropriation of assets or to improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls and make improvements where possible to ensure proper segregation of duties.

Views of Responsible Officials and Planned Corrective Action

The Board of Education reviews and approves all disbursements and the District institutes reviews were deemed necessary. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements to its internal control system.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2022-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2023-001.

2022-002 SEGREGATION OF DUTIES

There were no changes in the period-end financial reporting process. See current year finding 2023-002.

2022-003 REQUIRED COLLATERALIZATION

The District had deposits in excess of insurance or collateralization in the amount of \$220,020. We recommended that management monitor all bank balances and obtain proper collateralization. This is not a repeat finding for 2023.

RECEIPT

In Re: Depository Bond of
Arbor Bank

Received from the Arbor Bank of Nebraska City, Nebraska, the following securities, to-wit:

Joint Custody Receipt, No. 352005772, Maturity Date 10/15/2045, 251,300.00
Joint Custody Receipt, No. 316025598, Maturity Date 12/25/2041, 534,300.00
Joint Custody Receipt, No. 307019050, Maturity Date 12/25/2031, 560,300.00
Joint Custody Receipt, No. 307019051, Maturity Date 1/25/2032, 600,600.00
Joint Custody Receipt, No. 368000160, Maturity Date 7/25/2031, 816,800.00
Joint Custody Receipt, No. 366000463, Maturity Date 7/25/2032, 968,500.00
Joint Custody Receipt, No. 316026058, Maturity Date 9/15/2028, 489,800.00
Joint Custody Receipt, No. 316025342, Maturity Date 6/15/2028, 290,700.00
Joint Custody Receipt, No. 352003731, Maturity Date 9/15/2027, 113,500.00
Joint Custody Receipt, No. 352004510, Maturity Date 9/15/2029, 105,900.00
Joint Custody Receipt, No. 366000293, Maturity Date 11/15/2030, 175,600.00
Joint Custody Receipt, No. 316023960, Maturity Date 12/15/2027, 187,800.00
Joint Custody Receipt, No. 352004020, Maturity Date 12/1/2025 153,700.00
Joint Custody Receipt, No. 352005802, Maturity Date 11/15/2029, 153,200.00
Joint Custody Receipt, No. 316024354, Maturity Date 11/15/2026, 255,800.00
Joint Custody Receipt, No. 316024355, Maturity Date 1/15/2028, 705,700.00
Joint Custody Receipt, No. 316024402, Maturity Date 6/15/2026, 285,800.00
Joint Custody Receipt, No. 352003489, Maturity Date 8/15/2029, 138,200.00
Joint Custody Receipt, No. 210006597, Maturity Date 12/15/2026, 228,800.00
Joint Custody Receipt, No. 307017005, Maturity Date 6/15/2026, 371,700.00
Joint Custody Receipt, No. 210008347, Maturity Date 12/15/2027, 198,300.00
Joint Custody Receipt, No. 316025803, Maturity Date 8/31/2027, 233,700.00
Joint Custody Receipt, No. 367000212, Maturity Date 4/6/2027, 244,000.00
Joint Custody Receipt, No. 307017934, Maturity Date 7/29/2027, 234,200.00

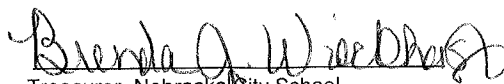
Said securities having been deposited with me as Treasurer of the Nebraska City School District, Nebraska City, Nebraska for the purpose of indemnifying the School District against any loss or damage on account of said Bank becoming a depository for the monies of the Nebraska City School District to the amount of (Eight Million Two Hundred Ninety Nine Thousand Six Hundred and no dollars, 8,299,600.00), under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943.

It is understood, however, that said securities are to be placed in the FNB Bank in Omaha, for safekeeping. The said FNB Bank in Omaha issuing to the Treasurer of the Nebraska City School District its receipt therefor.

FNB Bank in Omaha, as a place for safe keeping of said securities that the Treasurer of the School District shall not be responsible for any loss of said securities or the coupons thereon as long as he shall leave them in said depository for safe keeping.

It is further agreed and understood that the said Arbor Bank of Nebraska City, Nebraska, will deliver said securities to FNB Bank in Omaha, and also at the proper time will receive the return of said securities at the Arbor Bank without cost to the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, and that the said Arbor Bank of Nebraska City, Nebraska, will pay all costs and expenses and charges, if any, to the said FNB Bank in Omaha, for the safe keeping of said bonds.

It is further understood and agreed that should it be necessary for the Treasurer of the School District under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943, to withdraw said bonds from the said FNB Bank in Omaha or in case the said Arbor Bank of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, that the said securities shall only be surrendered by the FNB Bank in Omaha on joint receipt signed by the Treasurer of the Nebraska City School District, Nebraska, City, Nebraska, and the Arbor Bank.


Treasurer, Nebraska City School
District, Nebraska City, Nebraska

The Arbor Bank of Nebraska City, Nebraska, hereby agrees to the above stipulations and conditions.

ATTEST:

Arbor Bank

By: Charles A. Wiist
President

By: [Signature]
Cashier

ORDER OF APPROVAL

_____WHEREAS, the Arbor Bank of Nebraska City, Nebraska, has deposited with the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the following described securities, to-wit:

- Joint Custody Receipt, No. 352005772, Maturity Date 10/15/2045, 251,300.00
- Joint Custody Receipt, No. 316025598, Maturity Date 12/25/2041, 534,300.00
- Joint Custody Receipt, No. 307019050, Maturity Date 12/25/2031, 560,300.00
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- Joint Custody Receipt, No. 368000160, Maturity Date 7/25/2031, 816,800.00
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- Joint Custody Receipt, No. 316026058, Maturity Date 9/15/2028, 489,800.00
- Joint Custody Receipt, No. 316025342, Maturity Date 6/15/2028, 290,700.00
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- Joint Custody Receipt, No. 352004510, Maturity Date 9/15/2029, 105,900.00
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- Joint Custody Receipt, No. 316023960, Maturity Date 12/15/2027, 187,800.00
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- Joint Custody Receipt, No. 352005802, Maturity Date 11/15/2029, 153,200.00
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- Joint Custody Receipt, No. 316024355, Maturity Date 1/15/2028, 705,700.00
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- Joint Custody Receipt, No. 210006597, Maturity Date 12/15/2026, 228,800.00
- Joint Custody Receipt, No. 307017005, Maturity Date 6/15/2026, 371,700.00
- Joint Custody Receipt, No. 210008347, Maturity Date 12/15/2027, 198,300.00
- Joint Custody Receipt, No. 316025803, Maturity Date 8/31/2027, 233,700.00
- Joint Custody Receipt, No. 367000212, Maturity Date 4/6/2027, 244,000.00
- Joint Custody Receipt, No. 307017934, Maturity Date 7/29/2027, 234,200.00

for the purpose of becoming a depository under the law, of the funds of the Nebraska City School District, and

WHEREAS, said Board Members have examined said bonds and find them worth at least their face value and find said bonds to be of the character required by the Statutes of Nebraska to be deposited with a Treasurer by a Bank, for the purpose of becoming a depository.

NOW, THEREFORE, said Board Members hereby in all things approve said bonds and consent that the Treasurer may receive them in lieu of the bond required by Statute.

DATE 1-15-2024

NEBRASKA CITY SCHOOL DISTRICT

By: BOARD OF EDUCATION

ATTEST:

Secretary

DEPOSITORY BOND - NEBRASKA CITY, NEBRASKA

Arbor Bank

KNOW ALL MEN BY THESE PRESENTS:

That the Arbor Bank of Nebraska City, Nebraska, has deposited with Brenda Wieckhorst, Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the sum of (Eight Million Two Hundred Ninety Nine Thousand Six Hundred and no dollars, 8,299,600.00),

in bonds (see Order of Approval attached), to be held by said Treasurer in joint custody, for the purpose of securing said School District against any loss or damage on account of the Nebraska City School District depositing in said Bank public funds of said School District, said amount not to exceed

(Eight Million Two Hundred Ninety Nine Thousand Six Hundred and no dollars, 8,299,600.00),

THEREFORE, the said Bank, in consideration of the deposits of certain of the monies of the Nebraska City School District for safe keeping with and in the Arbor Bank of Nebraska City, Nebraska, the amount whereof shall be subject to withdrawal or diminution by the Treasurer of said School District as the requirements of said School District shall demand, and which amount may be increased or decreased as the said Treasurer may determine.

NOW, THEREFORE, if the said Arbor Bank of Nebraska City, Nebraska, shall at the end of every month render to the Treasurer of said School District of Nebraska City and the Board of said School District, a statement in duplicate showing the several daily balances of the School District monies held by it during the month next preceding and the accretion thereto, and how the same has been credited, and shall well and truly keep all said sums of money so deposited or to be deposited as aforesaid subject to the check and order of the Treasurer of said School District and shall pay over the same and each and every part thereof upon the written demand of the said Treasurer, and shall in all respects save and keep the people of the School District of Nebraska City, and the Treasurer harmless and indemnified for and by reason of the making of said deposit or deposits; and shall generally do and perform whatever may be required by the provisions of the laws of the State of Nebraska in respect to said deposits and the trust thereby reposed in such depository and for its faithful discharge, then in that event, the bonds hereby pledged for the security of the money aforesaid shall be returned to the Arbor Bank of Nebraska City, Nebraska.

If the said Arbor Bank of Nebraska City, Nebraska, does not fully comply with the terms of this agreement, or fails or neglects to do any of the things herein required and the School District suffers damages by such failure or neglect of said Arbor Bank of Nebraska City, Nebraska, in performing its obligations under this agreement, then in that event, the Treasurer is hereby authorized to sell and dispose of so much of the bonds herein pledged, at public or private sale as will reimburse the School District for any and all damages suffered on account of the failure or neglect of said Bank in any particular, to carry out the terms of this agreement.

This agreement will remain in full force for the period ending January 1, 2025.

This agreement may be terminated at the option of said Bank at any time.

IN WITNESS WHEREOF, the said Arbor Bank of Nebraska City, Nebraska, has caused this agreement to be executed in its corporate name by its President and Cashier and its Corporate Seal hereto affixed, and the people of the School District of Nebraska City, Nebraska, but its Treasurer and approved by the Board of Education of said city.

NEBRASKA CITY SCHOOL DISTRICT

By: Brenda Wieckhorst
Treasurer

Arbor Bank

By: Charles A. Wiest
President
By: Wesley Tan
Cashier

RECEIPT

In Re: Depository Bond of
Commercial State Bank

Received from the Commercial State Bank of Nebraska City, Nebraska, the following securities, to-wit:

Receipt No. 24972, Maturity Date, 12/15/2036, 265,000.00
Receipt No. 24546, Maturity Date, 12/15/2036, 400,000.00
Receipt No. 18778, Maturity Date, 12/15/2024, 500,000.00
Receipt No. 24607, Maturity Date, 12/15/2025, 300,000.00
Receipt No. 24606, Maturity Date, 08/01/2031, 235,000.00
Receipt No. 12320, Maturity Date, 07/15/2035, 200,000.00
Receipt No. 23013, Maturity Date, 12/15/2032, 300,000.00
Receipt No. 24975, Maturity Date, 03/01/2035, 300,000.00
Receipt No. 22734, Maturity Date, 12/31/2024, 500,000.00
Receipt No. 17909, Maturity Date, 07/31/2024, 500,000.00

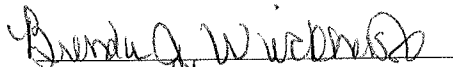
Said securities having been deposited with me as Treasurer of the Nebraska City School District, Nebraska City, Nebraska for the purpose of indemnifying the School District against any loss or damage on account of said Bank becoming a depository for the monies of the Nebraska City School District to the amount of Three Million Five Hundred Thousand and no/100 Dollars, (\$3,500,000.00), under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943.

It is understood, however, that said securities are to be placed in the Midwest Independent BankersBank, for safekeeping. The said Midwest Independent BankersBank issuing to the Treasurer of the Nebraska City School District its receipt therefor.

Midwest Independent BankersBank, as a place for safe keeping of said securities that the Treasurer of the School District shall not be responsible for any loss of said securities or the coupons thereon as long as he shall leave them in said depository for safe keeping.


It is further agreed and understood that the said Commercial State Bank of Nebraska City, Nebraska, will deliver said securities to Midwest Independent BankersBank, and also at the proper time will receive the return of said securities at the Commercial State Bank without cost to the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, and that the said Commercial State Bank of Nebraska City, Nebraska, will pay all costs and expenses and charges, if any, to the said Midwest Independent BankersBank, for the safe keeping of said bonds.

It is further understood and agreed that should it be necessary for the Treasurer of the School District under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943, to withdraw said bonds from the said Midwest Independent BankersBank or in case the said Commercial State Bank of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, that the said securities shall only be surrendered by the Midwest Independent BankersBank on joint receipt signed by the Treasurer of the Nebraska City School District, Nebraska, City, Nebraska, and the Commercial State Bank.


Treasurer, Nebraska City School
District, Nebraska City, Nebraska

The Commercial State Bank of Nebraska City, Nebraska, hereby agrees to the above stipulations and conditions.

ATTEST:

Commercial State Bank
By: 
Branch President

ORDER OF APPROVAL

WHEREAS, the Commercial State Bank of Nebraska City, Nebraska, has deposited with the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the following described securities, to-wit:

- Receipt No. 24972, Maturity Date, 12/15/2036, 265,000.00
- Receipt No. 24546, Maturity Date, 12/15/2036, 400,000.00
- Receipt No. 18778, Maturity Date, 12/15/2024, 500,000.00
- Receipt No. 24607, Maturity Date, 12/15/2025, 300,000.00
- Receipt No. 24606, Maturity Date, 08/01/2031, 235,000.00
- Receipt No. 12320, Maturity Date, 07/15/2035, 200,000.00
- Receipt No. 23013, Maturity Date, 12/15/2032, 300,000.00
- Receipt No. 24975, Maturity Date, 03/01/2035, 300,000.00
- Receipt No. 22734, Maturity Date, 12/31/2024, 500,000.00
- Receipt No. 17909, Maturity Date, 07/31/2024, 500,000.00

for the purpose of becoming a depository under the law, of the funds of the Nebraska City School District, and

WHEREAS, said Board Members have examined said bonds and find them worth at least their face value and find said bonds to be of the character required by the Statutes of Nebraska to be deposited with a Treasurer by a Bank, for the purpose of becoming a depository.

NOW, THEREFORE, said Board Members hereby in all things approve said bonds and consent that the Treasurer may receive them in lieu of the bond required by Statute.

DATE 1-15-2024

NEBRASKA CITY SCHOOL DISTRICT

By: BOARD OF EDUCATION

ATTEST:

Secretary

DEPOSITORY BOND - NEBRASKA CITY, NEBRASKA

Commercial State Bank

KNOW ALL MEN BY THESE PRESENTS:

That the Commercial State Bank of Nebraska City, Nebraska, has deposited with Brenda Wieckhorst, Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the sum of Two Million Two and no/100 Dollars in bonds (see Order of Approval attached), to be held by said Treasurer in joint custody, for the purpose of securing said School District against any loss or damage on account of the Nebraska City School District depositing in said Bank public funds of said School District, said amount not to exceed Two Million and no/100 Dollars (\$2,000,000.00).

THEREFORE, the said Bank, in consideration of the deposits of certain of the monies of the Nebraska City School District for safe keeping with and in the Commercial State Bank of Nebraska City, Nebraska, the amount whereof shall be subject to withdrawal or diminution by the Treasurer of said School District as the requirements of said School District shall demand, and which amount may be increased or decreased as the said Treasurer may determine.

NOW, THEREFORE, if the said Commercial State Bank of Nebraska City, Nebraska, shall at the end of every month render to the Treasurer of said School District of Nebraska City and the Board of said School District, a statement in duplicate showing the several daily balances of the School District monies held by it during the month next preceding and the accretion thereto, and how the same has been credited, and shall well and truly keep all said sums of money so deposited or to be deposited as aforesaid subject to the check and order of the Treasurer of said School District and shall pay over the same and each and every part thereof upon the written demand of the said Treasurer, and shall in all respects save and keep the people of the School District of Nebraska City, and the Treasurer harmless and indemnified for and by reason of the making of said deposit or deposits; and shall generally do and perform whatever may be required by the provisions of the laws of the State of Nebraska in respect to said deposits and the trust thereby reposed in such depository and for its faithful discharge, then in that event, the bonds hereby pledged for the security of the money aforesaid shall be returned to the Commercial State Bank of Nebraska City, Nebraska.

If the said Commercial State Bank of Nebraska City, Nebraska, does not fully comply with the terms of this agreement, or fails or neglects to do any of the things herein required and the School District suffers damages by such failure or neglect of said Commercial State Bank of Nebraska City, Nebraska, in performing its obligations under this agreement, then in that event, the Treasurer is hereby authorized to sell and dispose of so much of the bonds herein pledged, at public or private sale as will reimburse the School District for any and all damages suffered on account of the failure or neglect of said Bank in any particular, to carry out the terms of this agreement.

This agreement will remain in full force for the period ending January 1, 2025.

This agreement may be terminated at the option of said Bank at any time.

IN WITNESS WHEREOF, the said Commercial State Bank of Nebraska City, Nebraska, has caused this agreement to be executed in its corporate name by its President and Cashier and its Corporate Seal hereto affixed, and the people of the School District of Nebraska City, Nebraska, but its Treasurer and approved by the Board of Education of said city.

NEBRASKA CITY SCHOOL DISTRICT

By: Brenda Wieckhorst
Treasurer

Commercial State Bank

By: Regan R. Clauson
Branch President

as of 12/31/2023

Pledges to Pledgee
Pledged To: NEBRASKA CITY PUBLIC SCHOOLS DIST III

For Holding Company COMMERCIAL STATE BANK WAUSA Customer COMMERCIAL STATE BANK WAUSA

Safekeeping Code	Receipt No	Location	CLUSTP Trans No	Description Coupon Maturity Date	PAS 115 Pledge Start Pledge End	Moody S&P Rating	Original Face Pledged %	Original Face	Par Value	Book Value	Market Value
MIB	24972		150158BN2	CEDAR CNTY NE SD #54 GO	HTM 08/15/2023	NR A	265,000.00	265,000.00	265,000.00	284,088.40	280,309.05
MIB	24972		24972202302		HTM 12/15/2026		100.00%				
MIB	24546		199432V11	COLLIMBUS NE GO	HTM 04/19/2023	NR AA-	400,000.00	400,000.00	400,000.00	348,176.97	378,104.09
MIB	18778		238594D29	DAVID CITY NE GO	HTM 11/10/2023	NR NR	500,000.00	500,000.00	500,000.00	503,080.58	484,330.00
MIB	24607		259309V58	DOUGLAS CNTY NE SD#10 TAX GO	HTM 11/10/2023	NR AA-	300,000.00	300,000.00	300,000.00	278,845.69	279,520.00
MIB	24607		24607202211		HTM 08/01/2031		100.00%				
MIB	24606		56257891.2	MANDAN ND PUB SD#1 GO	HTM 11/10/2023	NR AA2	235,000.00	235,000.00	235,000.00	218,633.93	235,681.50
MIB	12320		684327BR4	NE CHARTY CLG AREA NE BRD GOVERNERS GO LTD	HTM 07/15/2035	NR AA-	200,000.00	200,000.00	200,000.00	201,210.33	184,766.00
MIB	23013		803770VK9	SARPY CNTY NE SD#37 GO	HTM 11/10/2023	NR AA-	300,000.00	300,000.00	300,000.00	299,308.60	294,774.00
MIB	24975		842795685	ST-HRN DCOB CNTY WI SCH DIST GO	HTM 06/12/2023	NR AA-	300,000.00	300,000.00	300,000.00	315,341.31	318,678.00
MIB	12734		912828393	US TREASURY NOTE	HTM 10/19/2023	NR AA+	500,000.00	500,000.00	500,000.00	499,208.68	487,421.88
MIB	17905		17905202105	US TREASURY NOTE	HTM 11/10/2023	NR AA+	500,000.00	500,000.00	500,000.00	504,002.65	490,117.19
10 Total Pledged To: 3898 NEBRASKA CITY PUBLIC SCHOOLS DIST III											
								3,500,000.00	3,500,000.00	3,451,897.14	3,432,701.62

The information contained herein, while believed to be reliable, is not guaranteed.

RECEIPT

In Re: Depository Bond of
Premier Bank

Received from the Premier Bank of Nebraska City, Nebraska, the following securities, to-wit:

- Joint Custody Receipt, No. 307019258, Maturity Date, 01-27-2025, \$575,000
- Joint Custody Receipt, No. 357000539, Maturity Date, 10-15-2024, \$400,000
- Joint Custody Receipt, No. 357000425, Maturity Date, 12-15-2026, \$140,000
- Joint Custody Receipt, No. 357000400, Maturity Date, 06-15-2034, \$210,000
- Joint Custody Receipt, No. 357000345, Maturity Date, 06-15-2028, \$250,000
- Joint Custody Receipt, No. 368000036, Maturity Date, 10-01-2026, \$700,000

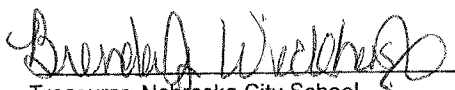
Said securities having been deposited with me as Treasurer of the Nebraska City School District, Nebraska City, Nebraska for the purpose of indemnifying the School District against any loss or damage on account of said Bank becoming a depository for the monies of the Nebraska City School District to the amount of Two Million Two Hundred Seventy-Five Thousand and no/100 Dollars, (\$2,275,000.00), under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943.

It is understood, however, that said securities are to be placed with Northland Securities, a subsidiary of First National Bank of Omaha, for safekeeping. The said Northland Securities issuing to the Treasurer of the Nebraska City School District its receipt therefor.

Northland Securities is designated as a place for safe keeping of said securities that the Treasurer of the School District shall not be responsible for any loss of said securities or the coupons thereon as long as he shall leave them in said depository for safe keeping.


It is further agreed and understood that said Premier Bank of Nebraska City, Nebraska, will deliver said securities to Northland Securities, and also at the proper time will receive the return of said securities at the Premier Bank without cost to the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, and that the said Premier Bank of Nebraska City, Nebraska, will pay all costs and expenses and charges, if any, to said Northland Securities, for the safe keeping of said bonds.

It is further understood and agreed that should it be necessary for the Treasurer of the School District under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943, to withdraw said bonds from said Northland Securities or in case the said Premier Bank of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, that the said securities shall only be surrendered by Northland Securities on joint receipt signed by the Treasurer of the Nebraska City School District, Nebraska, City, Nebraska, and Premier Bank.


Treasurer, Nebraska City School
District, Nebraska City, Nebraska

Premier Bank of Nebraska City, Nebraska, hereby agrees to the above stipulations and conditions.

ATTEST:

Premier Bank
By: 
CEO & Chairman of the Board

By: 
Chief Financial Officer

ORDER OF APPROVAL

_____ WHEREAS, Premier Bank of Nebraska City, Nebraska, has deposited with the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the following described securities, to-wit:

- Joint Custody Receipt, No. 307019258, Maturity Date, 01-27-2025, \$575,000
- Joint Custody Receipt, No. 357000539, Maturity Date, 10-15-2024, \$400,000
- Joint Custody Receipt, No. 357000425, Maturity Date, 12-15-2026, \$140,000
- Joint Custody Receipt, No. 357000400, Maturity Date, 06-15-2034, \$210,000
- Joint Custody Receipt, No. 357000345, Maturity Date, 06-15-2028, \$250,000
- Joint Custody Receipt, No. 368000036, Maturity Date, 10-01-2026, \$700,000

for the purpose of becoming a depository under the law, of the funds of the Nebraska City School District, and

WHEREAS, said Board Members have examined said bonds and find them worth at least their face value and find said bonds to be of the character required by the Statutes of Nebraska to be deposited with a Treasurer by a Bank, for the purpose of becoming a depository.

NOW, THEREFORE, said Board Members hereby in all things approve said bonds and consent that the Treasurer may receive them in lieu of the bond required by Statute.

DATE: 1-15-2024

NEBRASKA CITY SCHOOL DISTRICT

By: BOARD OF EDUCATION

ATTEST:

Secretary

DEPOSITORY BOND - NEBRASKA CITY, NEBRASKA

Premier Bank

KNOW ALL MEN BY THESE PRESENTS:

That Premier Bank of Nebraska City, Nebraska, has deposited with Brenda Wieckhorst, Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the sum of Two Million Two Hundred Seventy-Five Thousand and no/100 Dollars in bonds (see Order of Approval attached), to be held by said Treasurer in joint custody, for the purpose of securing said School District against any loss or damage on account of the Nebraska City School District depositing in said Bank public funds of said School District, said amount not to exceed Two Million Two Hundred Seventy-Five Thousand and no/100 Dollars (\$2,275,000.00).

THEREFORE, the said Bank, in consideration of the deposits of certain of the monies of the Nebraska City School District for safe keeping with and in the Premier Bank of Nebraska City, Nebraska, the amount whereof shall be subject to withdrawal or diminution by the Treasurer of said School District as the requirements of said School District shall demand, and which amount may be increased or decreased as the said Treasurer may determine.

NOW, THEREFORE, if the said Premier Bank of Nebraska City, Nebraska, shall at the end of every month render to the Treasurer of said School District of Nebraska City and the Board of said School District, a statement in duplicate showing the several daily balances of the School District monies held by it during the month next preceding and the accretion thereto, and how the same has been credited, and shall well and truly keep all said sums of money so deposited or to be deposited as aforesaid subject to the check and order of the Treasurer of said School District and shall pay over the same and each and every part thereof upon the written demand of the said Treasurer, and shall in all respects save and keep the people of the School District of Nebraska City, and the Treasurer harmless and indemnified for and by reason of the making of said deposit or deposits; and shall generally do and perform whatever may be required by the provisions of the laws of the State of Nebraska in respect to said deposits and the trust thereby reposed in such depository and for its faithful discharge, then in that event, the bonds hereby pledged for the security of the money aforesaid shall be returned to Premier Bank of Nebraska City, Nebraska.

If the said Premier Bank of Nebraska City, Nebraska, does not fully comply with the terms of this agreement, or fails or neglects to do any of the things herein required and the School District suffers damages by such failure or neglect of said Premier Bank of Nebraska City, Nebraska, in performing its obligations under this agreement, then in that event, the Treasurer is hereby authorized to sell and dispose of so much of the bonds herein pledged, at public or private sale as will reimburse the School District for any and all damages suffered on account of the failure or neglect of said Bank in any particular, to carry out the terms of this agreement.

This agreement will remain in full force for the period ending January 1, 2025.

This agreement may be terminated at the option of said Bank at any time.

IN WITNESS WHEREOF, the said Premier Bank of Nebraska City, Nebraska, has caused this agreement to be executed in its corporate name by its President and Cashier and its Corporate Seal hereto affixed, and the people of the School District of Nebraska City, Nebraska, but its Treasurer and approved by the Board of Education of said city.

NEBRASKA CITY SCHOOL DISTRICT

By: Brenda G. Wieckhorst
Treasurer

Premier Bank
By: [Signature]
CEO & Chairman of the Board

By: Matthew R. Johnson
Chief Financial Officer



II. Order Form

Client Name: Nebraska City School District, NE			
Address: 1700 14th Avenue, Nebraska City 68410		Email: mfritch@nebcityps.org Phone: 402-873-6033	
Description	Price	Qty	Subtotal
Thrillshare (annual) Thrillshare Publishing Platform (desktop and mobile) *Billed and payable in full annually *For Clients that elect automatic renewal, pricing subject to 5% annual increases after last year of initial purchased term(see Terms for more info)	\$8,350	3	\$25,050
Website design and hosting Up to 1 re-design per contract year Included in Thrillshare cost	\$0	1	\$0
Alerts Unlimited text, voice, and email alerts Included in Thrillshare cost *Subject to Carrier restrictions (see Terms for more info), including, but not limited to, character limits per SMS message [currently 320 characters per SMS message]	\$0	1	\$0
Support, service, and training Included in Thrillshare cost	\$0	1	\$0
Static content migration Included in Thrillshare cost	\$0	1	\$0



Payment Schedule

Payment Schedule: Payable subject to the terms of Agreement	Amount
Total of the above, collectively, the "Services"	\$25,050.00
May 2024	\$8,350.00
May 2025	\$8,350.00
May 2026	\$8,350.00
May 2027	\$8,350.00, if renewed

This Order Form and Master Services Agreement (collectively, the "Agreement") is entered into as of the date listed below between Apptegy, Inc. ("Apptegy"), and the client listed above ("Client"). This Agreement includes and incorporates the above Order Form, as well as the attached Master Services Agreement ("MSA"). By signing below, Client acknowledges receipt of this Agreement, including the Order Form and the MSA, and hereby accepts and agrees to be bound by this Agreement.

DRAFT

Client

By:  SIGNATURE
Mark Fritch

Name: Mark Fritch

Title: Superintendent

Date:

Date



Master Services Agreement

The following terms and conditions are a binding part of the Order Form and Master Services Agreement of Apptegy, Inc. (together with its affiliates, agents, and assigns, "**Apptegy**") between Apptegy and the Client that is set out in the Order Form. References to the "**Agreement**" below collectively include the Order Form (including and incorporating the terms and conditions set out in the "**Estimated Transition Timeline**" and the "**Payment Schedule**" that is provided with this Agreement) and the following terms and conditions. This Agreement provides the terms and conditions for Client to purchase and use Apptegy's Services (as defined below). Capitalized terms used but not otherwise defined in the following terms and conditions will have the meanings given to them in the Order Form.

1. Integration with Other Documents. This Agreement is the entire agreement between Apptegy and Client with respect to the Services, except as expressly set out below. No separate written or online agreements or terms and conditions will be incorporated in this Agreement or otherwise bind the parties unless expressly set out in this Agreement or in a Client Addendum (as defined below). The Client Addendum will control and govern with respect to all matters expressly set out in the Client Addendum, and this Agreement will control and govern in all circumstances. To be enforceable on the parties, any amendment, modification, or additions to the terms and conditions of this Agreement must be set out in a separate written addendum to this Agreement confirming such amendments, modifications, and/or additions in writing (a "**Client Addendum**").

2. Services; License. During the License Term, Apptegy will provide, and Client and the individuals allowed to access the Services by or on behalf of Client ("**User(s)**") may access and use, the products and services set out in the Order Form (collectively, "**Services**"). Client hereby grants Apptegy a limited, nonexclusive, revocable, worldwide, fully-paid, royalty-free license to use, copy, and modify Client's information, material, data, photographs, videos, intellectual property (including without limitation all copyrights, trademarks, service marks, and similar rights), and other content (collectively, "**Client Content**") for providing and improving the Services. Client's right to access and use the Services, and Apptegy's license to Client Content, will automatically terminate upon termination or expiration of this Agreement.

3. Fees. Client will pay to Apptegy all fees set out in the Order Form. Apptegy will submit invoice(s) to Client for all fees due upon execution of the Agreement and/or on the Client Start Date(s) (as defined below) as set out in the Order Form. Apptegy will invoice all subsequent-year fees on or about the anniversary of the applicable Client Start Date(s). Client agrees to pay all invoices in full within 30 days of the date of the invoice. Client agrees that (i) development and implementation fees are due as set out in the Order Form, (ii) fees for use of the Services are payable in annual portions for each year of the License Term as set out in the Order Form, (iii) fees for use of the Services are subject to Five Percent (5%) annual increases, starting the first renewal year after the last year of the term initially purchased by Client and continuing each year thereafter, as set out in the Order Form, and (iv) discounts for purchases of bundled Services will automatically expire if Client cancels any of the bundled Services and Client will thereafter be invoiced for the full price of the continuing Services. Client acknowledges that fees for Services do not include taxes, duties, and other government charges, including sales, use, consumption, VAT, GST, and other withholding, as applicable, and Client is solely responsible for any such obligations.

4. License Term. The term of Client's license to use the Services (the "**License Term**") will start on the date(s) set out on the Order Form (the "**Client Start Date(s)**"). Clients that purchase multiple Apptegy products may have different license start dates for different products. If no license start date is set out on the Order Form, the Thrillshare Media Client Start Date will be the date that is 60 days after Apptegy receives an executed agreement from Client and the Thrillshare Rooms Client Start Date will be the date that is 90 days after Apptegy receives an executed agreement from Client. The License Term will terminate on the anniversary of the applicable Client Start Date(s) that is after the number of license years initially purchased by Client, as set out in the Order Form, plus any renewal periods. This Agreement will renew for successive, additional periods of one (1) year from the anniversary of the Client Start Date(s), unless Client provides Apptegy with written notice of non-renewal before the end of the then-current License Term. Subject only to applicable procurement and appropriations law, Client agrees that it may not terminate this Agreement before the expiration of any then-current License Term without cause, unless Client pays Apptegy all fees in full for all license years of the then-current License Term, as set out in the Order Form, plus payment of any previously discounted amounts for the Services during the Term. All fees paid to Apptegy are non-refundable, subject only to applicable procurement and appropriations law.

5. Performance Terms. In addition to this Agreement, the rights and obligations of the Client and Apptegy with respect to the providing, accessing, and using the Services will also be subject to and governed by the Apptegy Terms of Use ("**Terms of Use**") and Privacy Policy ("**Privacy Policy**"), available at the following links: <https://www.apptegy.com/terms-and-conditions/> and <https://www.apptegy.com/privacy-policy/>. The Terms of Use and Privacy Policy, as each may be amended, are incorporated into this Agreement in their entirety, as applicable to Client. Without limiting the generality of the foregoing, the Terms of Use and Privacy Policy set out and govern the terms and conditions for Services availability, User eligibility and acceptable use, data privacy and security, regulatory notices and information, warranties, disclaimers, and liability limitations, and other related terms. The applicability of the Terms of Use and Privacy Policy is limited to the order of priority set out below.

6. Carrier Restrictions. Apptegy provides unlimited text, voice, and email messaging to Client subject to restrictions placed on Apptegy by mobile and wireless carriers and network operators (collectively, "**Carriers**"). For example, Carriers have (i) placed limits on the number of characters that may be included in messages sent via the Services and (ii) placed restrictions on the type of messaging content that may be sent through the Services. Carrier restrictions are not within the control of Apptegy and are subject to change without notice. When a Carrier places new or modified restrictions on Apptegy, certain features and functions of the Services may change as a result without notice to you. Client agrees that Apptegy will not be responsible or liable for any change in Services that arise from or in connection with Carrier restrictions.

7. TCPA/CTIA Compliance. Client is exclusively responsible for complying with applicable laws and regulations governing communications sent via the Services by Client and Users under Client's account, including, but not limited to, the Telephone Consumer Protection Act of 1991, as it may be amended ("**TCPA**"), and the requirements and policies of CTIA – The Wireless Association ("**CTIA**"). Client is encouraged to establish and implement methods and procedures to ensure compliance with applicable laws and regulations, including the TCPA and the CTIA, and to inform and train each of its employees, contractors, and representatives who use the Services on the methods and procedures. Apptegy may provide Client with materials and information about such laws and regulations, including the TCPA and the CTIA;

Client acknowledges that all such materials and information is provided for general education purposes only. No such act by or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with the laws and regulations governing the communications sent via the Services by Client and Users under Client's account, including the TCPA and/or the CTIA.

8. COPPA Notice and Compliance. Apptegy prohibits use of the Services by children under the age of thirteen (13), unless and only to the extent the child is a User invited or added to the Services by Client. When children are invited or added to the Services as Users under Client's account, Apptegy provides the Services with respect to the children solely in the educational context authorized by Client under this Agreement and solely for the benefit of Client and its Users. Client consents, as agent for and on behalf of such children (and their parents and guardians), to Apptegy's collection, use, disclosure, and storage of personal information about or from the children in accordance with this Agreement. Client acknowledges that Apptegy is relying on Client's consent in the previous sentence for the purposes of complying with the Children's Online Privacy Protection Act, as it may be amended ("**COPPA**"), and that Apptegy is authorized to presume that Client has obtained and will maintain all required parent and guardian consent for Apptegy's collection, use, disclosure, and storage of information for any children under the age of thirteen (13) that are invited or added to the Services under Client's account.

Please note that Client is responsible for complying with COPPA with respect to Users under Client's account if Client invites or adds children under the age of thirteen (13) to the Services. Client is encouraged to establish and implement methods and procedures to ensure compliance with COPPA, and to inform and train each of its employees, contractors, representatives, and Users who use the Services on the methods and procedures. Apptegy may provide Client with materials and information about complying with COPPA; Client acknowledges that all such materials and information is provided for general education purposes only. No such act by or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with COPPA.

The Terms of Use and Privacy Policy, accessible as set out above, confirm that Apptegy may collect information about children as a necessary part of providing the Services to Client (for example, as applicable: contact information for communications sent via the Services;

posts made on messaging tools in the Services; information included in assignments and other class content submitted via the Services) and provide notice regarding Apptegy's collection, use, disclosure, and storage of personal information from children. Please note that some or all of this information may not be private as to the individual child, parent, or guardian. For example, for Users of Rooms, information shared by a User via the messaging features of Rooms will be visible to Client, as the party providing access to the Services to its Users. In some circumstances, information provided by or about a child may be available or visible to other individual Users. For example, for Users of Rooms, information about a child that is posted in the group messaging tool in a Child's Room may be visible to other individual Users that are also authorized users for the same Room. Apptegy will collect, use, and disclose such information in accordance with COPPA and the Privacy Policy.

9. Accessibility Compliance. Client is exclusively responsible for complying with all applicable laws and regulations governing accessibility of the parts of the Services under the control of Client (for example: Client's website and/or mobile applications), including, but not limited to, the Americans with Disabilities Act, as it may be amended ("**ADA**"), and the requirements and policies of Web Content Accessibility Guidelines ("**WCAG**"). Client is encouraged to establish and implement methods and procedures to ensure compliance with applicable laws and regulations, including the ADA and the WCAG, and to inform and train each of its employees, contractors, and representatives who use the Services on the methods and procedures. The Services include tools to assist Client with accessibility compliance, and Apptegy may provide Client with materials and information about such laws and regulations, including the ADA and the WCAG; Client acknowledges that all such tools, materials, and information are provided to assist Client with its compliance obligations and for general education purposes only. No such functionality, act by, or information from Apptegy (whether individually or taken as a whole) will create or be deemed to create responsibility or liability on the part of Apptegy with respect to Client's compliance with the laws and regulations governing accessibility of the parts of the Services under the control of Client (for example: Client's website and/or mobile applications), including the ADA and/or the WCAG.

10. Third Party Functions. Apptegy relies on third-party providers and partners for parts of the Services (for example: posting a message or communication on Facebook or Twitter account; hosting Client websites). APPTEGY IS NOT RESPONSIBLE FOR ANY CONSEQUENCE, LOSS, OR DAMAGE (DIRECT OR INDIRECT) ARISING FROM OR RELATING TO THE PARTS OF THE SERVICES MANAGED OR MADE AVAILABLE BY OR VIA THIRD-PARTY PROVIDERS AND PARTNERS. Please see the Terms of Use and Privacy Policy for more information.

11. Disclaimers; Limited Liability. Apptegy provides the Services subject to certain disclaimers and limitations of liability. Please see the Terms of Use and Privacy Policy for more information.

12. Intellectual Property. Nothing in this Agreement or the performance of this Agreement will convey, license, or otherwise transfer any right, title, or interest in any intellectual property or other proprietary rights held by either party, except as expressly set out in the Agreement. Apptegy retains all right, title, and interest in all intellectual property rights, including patent, trademark, trade secret, and copyright (whether registered or unregistered), in and to the Services and the underlying software and technologies, all related technical documentation, and all derivative works, improvements, and modifications to any of the foregoing. Client agrees the foregoing is necessary to Apptegy providing the Services.

13. Compliance with Laws. The parties agree to comply with all laws applicable to the use of the Services and performance of this Agreement.

14. Miscellaneous. The Order Form and Master Services Agreement, together with (i) the Terms of Use and Privacy Policy, and (ii) the Client Addendum, if applicable, is the entire agreement between the parties with respect to the subject matter, and supersedes all prior agreements and understandings, whether written or oral. If any conflict or ambiguity exists with respect to any term or condition of any of the foregoing, the following priority will govern and control: (1) if applicable, the Client Addendum for all matters expressly addressed in the Client Addendum; then (2) this Order Form and Master Services Agreement for all other matters; then (3) the Terms of Use and Privacy Policy. Apptegy is not subject to any obligations that are not expressly identified in this Agreement, a Client Addendum, or the Terms of Use and Privacy Policy.

This Agreement is governed by the laws of the state in which Client is located, without regard to conflict of law principles. The parties irrevocably submit to the exclusive jurisdiction and venue of the federal courts having jurisdiction where Client is located for any dispute that relates to the Services or this Agreement. Except as set out in this Agreement, this Agreement may not be amended or modified without the prior written consent of both parties.

Neither party may assign this Agreement without the prior written consent of the other party, except in connection with a merger, acquisition, or sale of all or substantially all of a party's assets or voting securities. If any provision(s) of this Agreement is held invalid or unenforceable, such invalidity or unenforceability will not invalidate or render the Agreement unenforceable, but rather the Agreement will be construed as if not containing the unenforceable provision(s), and the rights and obligations of the parties will be construed and enforced to honor the parties' original intent to the maximum extent permitted under applicable law. This Agreement will inure to the benefit of the successors and assigns of the parties. The Agreement may be executed in multiple counterparts and executed by original, facsimile, or electronic signature (including PDF, Proposify, HelloSign, and similar methods), each of which when delivered will be deemed an original, and all of which together will constitute one agreement.



DRAFT



Quote

10/09/2023

Project:
Nebraska City School District,
Walk-In Freezer

From:
Culinex
Benjamin Sundin
513 10th Ave. N
Grand Forks, ND 58203-2460
(701)746-8471

Job Reference Number: 6524

Prices reflected below are subject to change due to ongoing factory increases and freight surcharges.

Item	Qty	Description	Sell	Sell Total
1	1 ea	WALK IN FREEZER Custom Model No. WALK-IN FREEZER ICS Inside Dimensions: Width-7'-4" Length-10'-4" Height-7'6" Exterior Floor Ramp with 4" Rise Please see attached ICS Specifications for remaining information.	\$24,716.32	\$24,716.32
	1 ea	COMPRESSOR WARRANTY 60 Month Extended Compressor Warranty	\$148.29	\$148.29
	1 ea	LABOR WARRANTY 12 Month Extended Service Warranty-Parts & Labor	\$413.82	\$413.82
	1 ea	FIELD SERVICE INSTALL Offloading and Field Service Installation	\$1,724.25	\$1,724.25
	1 ea	FREIGHT Factory freight to location.	\$1,770.30	\$1,770.30
		Offloading and Field Service Installation does not include electrical hookups. ***Final Electrical Connections by other*** If freezer is to be fixed to building, end-user is responsible for providing G/C.		
		ITEM TOTAL:		\$28,772.98
2	12 ea	WIRE SHELVING Culinex Model No. CUL WS-2460E	\$55.99	\$671.88

Item	Qty	Description	Sell	Sell Total
		24" X 60" Wire Shelf, Green Epoxy Coated		
			ITEM TOTAL:	\$671.88
3	12 ea	POST (SHELVING POST) Culinex Model No. CUL WS-POST72E 72" Post, Green Epoxy Coated (4/Cs)	\$15.04	\$180.48
			ITEM TOTAL:	\$180.48
4	2 ea	DUNNAGE RACK Advance Tabco Model No. DUN-2436 Special Value Dunnage Rack, square bar, one tier, 36"W x 24"D x 12"H, aluminum finish, 1500 lb. load capacity (evenly distributed), NSF	\$203.40	\$406.80
			Freight:	\$31.45
				\$62.90
			ITEM TOTAL:	\$469.70
			Subtotal	\$30,095.04
			Total	\$30,095.04



Terms of Sale:

The risk in the Goods shall pass to the Buyer on delivery, but the title to the goods shall remain vested in the Seller until the Seller has received payment in full in cleared funds. Do not give carrier clear receipt if you find shipment damaged or short. Receipt from carrier ends our responsibility. Please make claim with carrier. Do not deduct from invoice. A finance charge of 1.5% per month will be added to all amounts beyond terms. This is an annual percentage rate of 18%. Minimum finance charge is \$.50. All orders, including orders with non-stock items require a minimum 50% down payment.

I understand and agree to these terms.

Initial _____

Returns:

All regular stocking items may be returned for full credit in new un-used condition in the original packaging. Non-stock or special order items may be returned provided the factory will take them back in new un-used condition in original packaging. A restocking charge (30% minimum) plus any return freight charges incurred will be applied to your account. Custom fabrication or made to order items may not be returned for credit. All items must be returned within 30 days of invoice. I understand and agree to the returns policy.

Initial _____

Acceptance: _____

Printed Name: _____

Date: _____



Restaurant Design Equipment & Supply

Formerly Institutions Services, Inc.

Project:
Nebraska City School District Walkin
Northside Elementary School
1200 14th Avenue
Nebraska City, NE 68410

From:
IS Restaurant Design Equipment &
Supply
Doug Stegenga
1421 B. Avenue
Sioux Falls, SD 57104-0315
(605)339-3931
(605)339-3931 0000 (Contact)
doug@isdakota.com

Job Reference Number: 25914

Item	Qty	Description	Sell	Sell Total
1	1 ea	WALK IN COMBINATION COOLER FREEZER, REMOTE International Cold Storage Model No. WCF NSE1 8' x 21" combination outdoor walk in cooler freezer, pre-assembled, fully constructed, 4" insulation, 48" LED light strip in box	\$22,850.73	\$22,850.73
	1 lt	CW NSE 60 Month Extended Compressor Warranty Cooler and Freezer	\$148.35	\$148.35
	1 lt	LW NSE 12 Mo Extended Service Labor Warranty - Parts & Labor	\$414.00	\$414.00
	1 lt	O NSE Offloading and Field Service Installation	\$1,725.00	\$1,725.00
	1 lt	T NSE Transportation	\$1,938.90	\$1,938.90
			ITEM TOTAL:	\$27,076.98
2	12 ea	WIRE SHELVING Olympic Model No. J2460K Packed 2 ea Shelf, wire, 24" x 60", green epoxy finish with chromate substrate, NSF	\$47.61	\$571.32
	12 ea	1 year warranty against manufacturing defects		
	12 ea	7 year warranty against rust and corrosion		
	12 ea	J74K Post 74", stationary, grooved at 1" intervals, includes leveling bolt & cap, green epoxy finish with chromate substrate, NSF	\$13.46	\$161.52
			ITEM TOTAL:	\$732.84
3	2 ea	DUNNAGE RACK John Boos Model No. ALJB362412-X Dunnage Rack, square bar, 1-tier, 36"W x 24"D x 12"H, weight capacity 1500 lbs., all welded aluminum construction (Available in Effingham and Nevada)	\$120.85	\$241.70
			ITEM TOTAL:	\$241.70



Initial: _____

Item	Qty	Description	Sell	Sell Total
			Subtotal	\$28,051.52
			Total	\$28,051.52

PRICING GOOD UNTIL NOV 15

Note: Only the equipment and accessories shown on this quotation may be purchased at the price quoted. Items are limited to the price and quantity shown.

Note: Equipment not shown on this quotation will not be included.

Note: Please compare this quotation to your required on site utility requirements and building access.

Note: Specification sheets are available upon request.

Note: This quotation is subject to acceptance within ninety (90) days from the date issued or an effective date of a price increase, whichever is earlier.

Note: Unless otherwise indicated, this quotation covers equipment of standard design and does not include plumbing, electrical, ventilation or other accessories

A) Receiving, Freight Inspection, Uncrating, and Set Up are not included.

_____ Freight Included. Sales Tax (if applicable) will be added on to final invoice

_____ NOTICE: Receiving Requirements

Mandatory Steps for Receiving a Shipment:

1. Check pallet and loose piece count on Bill of Lading/Delivery Receipt, and match it to the actual amount of pallets and loose pieces on the pallet.
2. Visually check package and REFUSE IT if damaged.
3. Check packing slip (located on shrink-wrap of pallet) against the actual items on the pallet.
4. If something appears to be missing make a note on all copies of the Bill of Lading and Delivery Receipt of all items that appears to be missing.
5. Sign Bill of Lading and Delivery Receipt.
6. Pictures of any damaged product and packaging are required in order for claim to be filed.

If you choose to accept damaged goods you will be responsible for filing the freight claim with the carrier. Note on Bill of Lading when signing that (Damage and value will be determined upon further inspection).

Acceptance: _____ Date: _____

Printed Name: _____

Project Grand Total: \$28,051.52

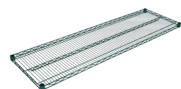
To:
 Nebraska City Public School
 Nebraska City, NE 684100000
 4028733360

Project:
 Nebraska City Public School
 Northside Elementary School
 1200 14th Avenue
 Nebraska City, NE 68410
 (402)873-3360

From:
 John A Katz
 0

DROP SHIPPED DELIVERED PRICING ONTO WALK-IN SLAB YOU HAVE PREPARED, PROVIDED A CRANE CAN GET WITHIN TEN FEET OF THE SLAB. IF NOT, ADDITIONAL CHARGES WILL BE ASSESSED. SPECIFICATIONS ARE PER YOUR REQUEST. ICS WILL DELIVER AND PLACE WALK-IN DURING NORMAL BUSINESS HOURS ON THE LEVEL SLAB PROVIDED. ANY SLAB PREPARATION, FLASHING, POWER CONNECTIONS, WEATHER SEALING TO THE BUILDING, ANCHORING, OR TILE WORK IS DONE BY OTHER TRADES. SHOP DRAWINGS WILL NEED APPROVAL. SHELVING IS DROP SHIPPED DELIVERED PRICING. IF YOU WOULD LIKE US TO SET UP SHELVING THERE IS AN ADDITIONAL \$300 CHARGE.

Item	Qty	Description	Sell	Sell Total
1	1 ea	WALK IN FREEZER, MODULAR, SELF-CONTAINED International Cold Storage Model No. CUSTOM WALK-IN FREEZER Exterior Walk-in Freezer 8' X 11' (Interior Dimensions: 7'4" X 10'4" X 7'6") with Reinforced Roof with Floor, 36" x 78" Door, Exterior Floor Ramp; Per Specifications on attached email and drawing	\$27,306.00	\$27,306.00
			ITEM TOTAL:	\$27,306.00
2	12 ea	WIRE SHELVING John Boos Model No. EPS-2460-G-X Shelf, wire, 60"W x 24"D, green epoxy finish, NSF (Available in Effingham)	\$77.50	\$930.00
	12 ea	10 year warranty on epoxy coating, any environment		
	12 ea	EPP-74-G-X Post, 74"H, adjusts on 1" increments, for use with standard wire shelves, green epoxy finish (Available in Effingham)	\$25.75	\$309.00
			ITEM TOTAL:	\$1,239.00



Item	Qty	Description	Sell	Sell Total
3	2 ea	DUNNAGE RACK John Boos Model No. ALJB362412-X Dunnage Rack, square bar, 1-tier, 36"W x 24"D x 12"H, weight capacity 1500 lbs., all welded aluminum construction (Available in Effingham and Nevada)	\$136.50	\$273.00
			ITEM TOTAL:	\$273.00
			Total	\$28,818.00



Above prices are for equipment to be drop ship delivery, not uncrated, not installed, unless otherwise noted in the quote. Mechanical and electrical connections are to be by other trades. Mechanical and/or electrical parts, cords, etc., not furnished by factory as a part of the standard equipment and needed for final connections furnished by other trades. Faucets, disposers, control panels, etc to be installed by tradesmen. Customer is responsible to adhere to all local codes. Permits required by local codes and laws are the responsibility of others. Quote is good for 30 days. Price Does Not Include Sales Tax, unless noted.

Purchaser agrees to purchase and pay for the above described property. All deliveries are contingent upon delays caused by strikes, backorders, carriers, or other causes beyond the reasonable control of Sysco-Lincoln. All orders are subject to approval of the home office of Sysco-Lincoln. All terms submitted by purchaser which are different from the terms hereof are expressly rejected.

Purchaser grants to Sysco-Lincoln a purchase money security interest in the property and proceeds thereof to secure the purchase price and interest due hereunder. Until default, purchaser may possess and use the property and shall (a) keep the property in good repair; (b) insure the property against loss by fire or casualty with a company acceptable to Sysco-Lincoln naming Sysco-Lincoln as loss payee; and (c) pay all taxes and assessments thereon when due. Purchaser shall not (a) sell or transfer said property without written consent of Sysco-Lincoln; or (b) remove the property from its original location. Upon default in payment or any other terms hereof, Sysco-Lincoln shall be entitled to declare all obligations to be immediately due and to take immediate possession of the property for sale pursuant to the Uniform Commercial Code. Purchaser shall execute one or more Financing Statements filed at the request of Sysco-Lincoln. This Agreement may also be filed as a Financing Statement.

In the event this application is approved, as collateral security for the prompt and complete payment and performance of all of Customer's present or future indebtedness, obligations and liabilities to Sysco (the "Obligations"), Customer hereby grants to Sysco a continuing security interest in, and mortgage to, to the following (the "Collateral"): all (i) goods, including, without limitation, all goods now or hereafter delivered on credit to Customer pursuant to this Credit Agreement, and more fully described on invoices issued to Customer by Sysco, (ii) inventory, (iii) equipment; (iv) instruments, (iv) chattel paper, (v) documents, (vi) accounts, (vii) accounts receivable, (viii) general intangibles, (ix) deposit accounts, (x) investment property, and (xi) payment intangibles in which Customer now has or hereafter acquires any right or interest, and the proceeds, insurance proceeds and products thereof, together with all books and records, customer lists, credit files, computer files, programs, printouts and other computer materials and records related thereto.

The following are payment arrangements which can be used to comply with Sysco Corporate policy (all subject to approval) on purchases totaling \$5,000 or more. All orders require a signature:

_____ Obtain full payment in advance;

_____ Obtain an "Irrevocable Standby Letter of Credit" for the full amount, including tax. Note on Staged equipment: Bank agrees to release 90% on all equipment staged in Sysco Lincoln's insured warehouse on the next monthly billing cycle. The 10% balance will need to be paid on satisfactory receipt of goods. Sysco Lincoln will make every attempt to not bring equipment into our warehouse any earlier than will be required on-site. However, in order to facilitate not having construction delays, the equipment needs to be staged.

_____ Obtain 50% down payment and the balance due on the customer's established food terms; Note on Staged Equipment: Purchaser agrees to provide 50% down to initiate equipment order. Purchaser agrees to pay an additional 40% (up to 90% if monies were applied at time of order) on all equipment staged in Sysco Lincoln's insured warehouse on the next monthly billing cycle. The 10% balance will need to be paid on satisfactory receipt of goods. Sysco Lincoln will make every attempt to not bring equipment into our warehouse any earlier than will be required on-site. However, in order to facilitate not having construction delays, the equipment needs to be staged.

Supply & Equipment sales of \$5,000 or more will be considered on a secured basis, which requires the completion of a UCC-1 Financing Statement and a Security Agreement.

Acceptance: _____ Date: _____
Printed Name: _____



SPEC SHEET

"EP-G" WIRE SHELVING

Shelf & Posts, Green Epoxy, All Sold Individually

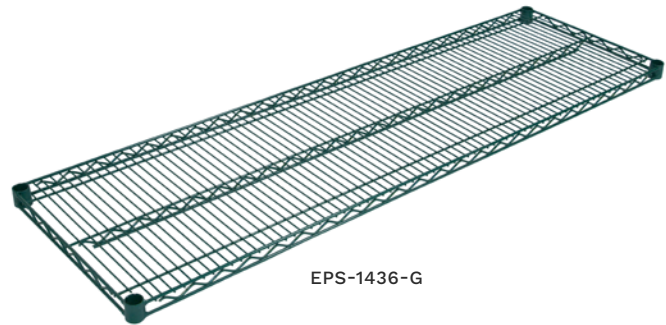
SHELF FEATURES:

- Truss Design
- Units 6 Ft. And Larger Are Furnished With 3 Support Brackets
- NSF Certified For All Environments
- 300 Lbs Max Capacity Per Shelf Evenly Distributed
- 1200 Lbs Max Capacity For Total Shelving Unit

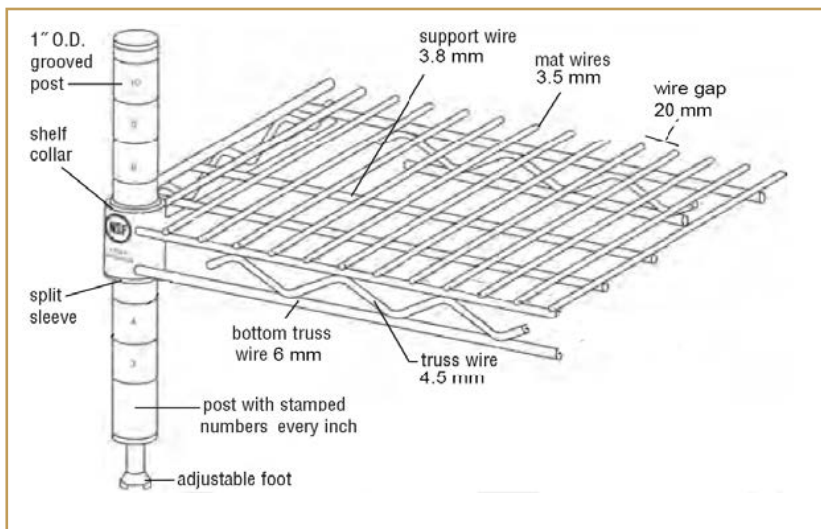
POST FEATURES:

- 1" O.D. Grooved Post
- Posts Are Numbered For Easy Assembly
- Units 6 Ft. And Larger Are Furnished With 3 Support Brackets
- Adjustable Foot For Easy Leveling

CERTIFICATIONS:



EPS-1436-G



"EPP" GREEN EPOXY POSTS (4 REQUIRED)

HEIGHT	MODEL	WT. (LBS)
13"	EPP-13-G	24
28"	EPP-28-G	28
33"	EPP-33-G	28
54"	EPP-54-G	32
66"	EPP-66-G	36
74"	EPP-74-G	40
86"	EPP-86-G	44

"EPS-G" GREEN EPOXY WIRE SHELVES

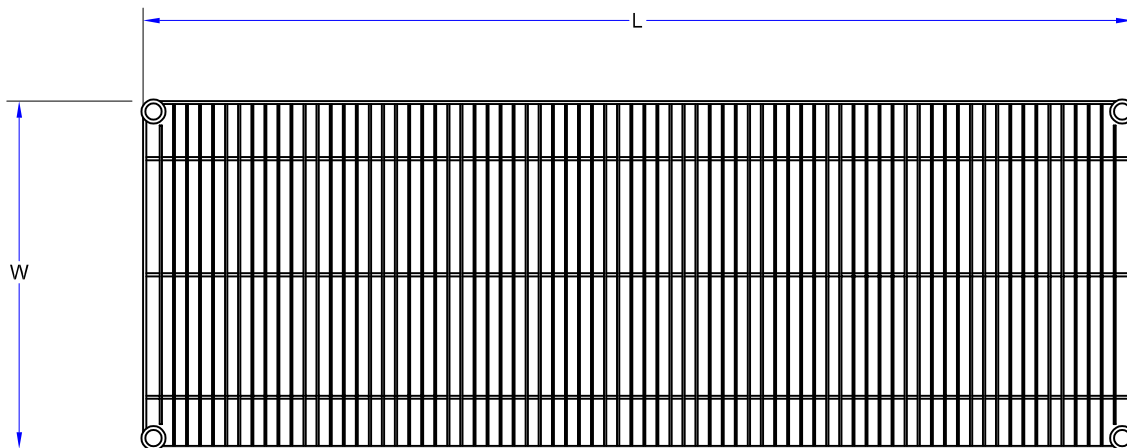
LENGTH	14" WIDE	PACK	WT. (LBS)	18" WIDE	PACK	WT. (LBS)	21" WIDE	PACK	WT. (LBS)	24" WIDE	PACK	WT. (LBS)
24"	EPS-1424-G	4	6	EPS-1824-G	4	7	EPS-2124-G	4	7	EPS-2424-G	4	8
30"	EPS-1430-G	4	7	EPS-1830-G	4	8	EPS-2130-G	4	9	EPS-2430-G	4	10
36"	EPS-1436-G	4	8	EPS-1836-G	4	9	EPS-2136-G	4	10	EPS-2436-G *	4	12
42"	EPS-1442-G	4	9	EPS-1842-G	4	10	EPS-2142-G	4	11	EPS-2442-G *	4	14
48"	EPS-1448-G	4	10	EPS-1848-G *	4	12	EPS-2148-G *	4	13	EPS-2448-G *	4	15
54"	EPS-1454-G	4	11	EPS-1854-G *	4	14	EPS-2154-G *	2	15	EPS-2454-G *	2	18
60"	EPS-1460-G	2	14	EPS-1860-G *	2	15	EPS-2160-G *	2	17	EPS-2460-G *	2	18
72"	EPS-1472-G *	2	16	EPS-1872-G *	2	18	EPS-2172-G *	2	20	EPS-2472-G **	2	24

*INCLUDES ADDITIONAL MIDDLE TRUSS, **INCLUDES 2 ADDITIONAL MIDDLE TRUSSES

WT. (LBS) = BOXED WEIGHT IN LBS

ALL DIMENSIONS ARE TYPICAL. TOLERANCE +/- .500". JOHN BOOS & CO. RESERVES THE RIGHT TO CHANGE SPECIFICATIONS WITHOUT NOTICE.

DETAILED SPECIFICATIONS



"EPP" GREEN EPOXY POSTS (4 REQUIRED)

HEIGHT	MODEL	WT. (LBS)
13"	EPP-13-G	24
28"	EPP-28-G	28
33"	EPP-33-G	28
54"	EPP-54-G	32
66"	EPP-66-G	36
74"	EPP-74-G	40
86"	EPP-86-G	44

"EPS-G" GREEN EPOXY WIRE SHELVES

LENGTH	14" WIDE	PACK	WT. (LBS)	18" WIDE	PACK	WT. (LBS)	21" WIDE	PACK	WT. (LBS)	24" WIDE	PACK	WT. (LBS)
24"	EPS-1424-G	4	6	EPS-1824-G	4	7	EPS-2124-G	4	7	EPS-2424-G	4	8
30"	EPS-1430-G	4	7	EPS-1830-G	4	8	EPS-2130-G	4	9	EPS-2430-G	4	10
36"	EPS-1436-G	4	8	EPS-1836-G	4	9	EPS-2136-G	4	10	EPS-2436-G *	4	12
42"	EPS-1442-G	4	9	EPS-1842-G	4	10	EPS-2142-G	4	11	EPS-2442-G *	4	14
48"	EPS-1448-G	4	10	EPS-1848-G *	4	12	EPS-2148-G *	4	13	EPS-2448-G *	4	15
54"	EPS-1454-G	4	11	EPS-1854-G *	4	14	EPS-2154-G *	2	15	EPS-2454-G *	2	18
60"	EPS-1460-G	2	14	EPS-1860-G *	2	15	EPS-2160-G *	2	17	EPS-2460-G *	2	18
72"	EPS-1472-G *	2	16	EPS-1872-G *	2	18	EPS-2172-G *	2	20	EPS-2472-G **	2	24

*INCLUDES ADDITIONAL MIDDLE TRUSS, **INCLUDES 2 ADDITIONAL MIDDLE TRUSSES

WT. (LBS) = BOXED WEIGHT IN LBS

ALL DIMENSIONS ARE TYPICAL. TOLERANCE +/- .500". JOHN BOOS & CO. RESERVES THE RIGHT TO CHANGE SPECIFICATIONS WITHOUT NOTICE.



ITEM #: _____ QTY: _____
 MODEL #: _____
 PROJECT NAME: _____

022620

3601 S. Banker St. Effingham, IL 62401 • P.O. BOX 609 • Ph: (888) 431-2667 • Fax: (800) 433-2667

WIRE SHELVING - POSTS AND ACCESSORIES

CHROME / EPOXY POSTS

CHROME	QTY	GREEN EPOXY	QTY	BLACK EPOXY	QTY
CP-13		EPP-13-G		EPP-13-BK	
CP-28		EPP-28-G		EPP-28-BK	
CP-33		EPP-33-G		EPP-33-BK	
CP-54		EPP-54-G		EPP-54-BK	
CP-66		EPP-66-G		EPP-66-BK	
CP-74		EPP-74-G		EPP-74-BK	
CP-86		EPP-86-G		EPP-86-BK	



WALL BRACKETS

CHROME	QTY	GREEN EPOXY	QTY
CSWB-14-S		EPSWB-14-SG	
CSWB-18-S		EPSWB-18-SG	
CSWB-14-D		EPSWB-14-DG	
CSWB-18-D		EPSWB-18-DG	



POST WALL BRACKET

CHROME	QTY
CWB-1	



CHROME / EPOXY LEDGES - 4" HIGH

CHROME	QTY	GREEN EPOXY	QTY	BLACK EPOXY	QTY
CS-L24		EPS-L24-G		EPS-L24-B	
CS-L36		EPS-L36-G		EPS-L36-B	
CS-L48		EPS-L48-G		EPS-L48-B	
CS-L60		EPS-L60-G		EPS-L60-B	
CS-L72		EPS-L72-G		EPS-L72-B	



CHROME / EPOXY DIVIDERS - 8" HIGH

CHROME	QTY	GREEN EPOXY	QTY	BLACK EPOXY	QTY
CS-D14		EPS-D14-G		EPS-D14-B	
CS-D18		EPS-D18-G		EPS-D18-B	
CS-D21		EPS-D21-G		EPS-D21-B	
CS-D24		EPS-D24-G		EPS-D24-B	



CASTERS W/ BUMPERS

MODEL #	QTY
CASWS05-04	



"S" HOOKS

MODEL #	QTY
SHKS-2	
SHKS-2G	



PLASTIC SHELF CLIPS

MODEL #	QTY
SCLPS-04	



* EPOXY SHELVING - ANY ENVIRONMENT - 10 YEAR WARRANTY
 ** CHROME SHELVING - DRY STORAGE ONLY - 1 YEAR WARRANTY

DETAILED SPECIFICATIONS

CHROME / EPOXY POSTS

CHROME	GREEN EPOXY	BLACK EPOXY	POST
CP-13	EPP-13-G	EPP-13-BK	13"
CP-28	EPP-28-G	EPP-28-BK	28"
CP-33	EPP-33-G	EPP-33-BK	33"
CP-54	EPP-54-G	EPP-54-BK	54"
CP-66	EPP-66-G	EPP-66-BK	66"
CP-74	EPP-74-G	EPP-74-BK	74"
CP-86	EPP-86-G	EPP-86-BK	86"

WALL BRACKETS

CHROME	GREEN EPOXY	DEPTH	DESCRIPTION
CSWB-14-S	EPSWB-14-SG	14"	SINGLE
CSWB-18-S	EPSWB-18-SG	18"	SINGLE
CSWB-14-D	EPSWB-14-DG	14"	DOUBLE
CSWB-18-D	EPSWB-18-DG	18"	DOUBLE

CHROME / EPOXY LEDGES - 4" HIGH

CHROME	GREEN EPOXY	BLACK EPOXY	DEPTH
CS-L24	EPS-L24-G	EPS-L24-B	24"
CS-L36	EPS-L36-G	EPS-L36-B	36"
CS-L48	EPS-L48-G	EPS-L48-B	48"
CS-L60	EPS-L60-G	EPS-L60-B	60"
CS-L72	EPS-L72-G	EPS-L72-B	72"

CHROME / EPOXY DIVIDERS - 8" HIGH

CHROME	GREEN EPOXY	BLACK EPOXY	DEPTH
CS-D14	EPS-D14-G	EPS-D14-B	14"
CS-D18	EPS-D18-G	EPS-D18-B	18"
CS-D21	EPS-D21-G	EPS-D21-B	21"
CS-D24	EPS-D24-G	EPS-D24-B	24"

CASTERS W/ BUMPERS

MODEL #	SET OF
CASWS05-4	4

CHROME "S" HOOKS

MODEL #	SET OF
SHKS-2	2
SHKS-2G	2

PLASTIC SHELF CLIPS

MODEL #	SET OF
SCLPS-04	4

* EPOXY SHELVING - ANY ENVIRONMENT - 10 YEAR WARRANTY

** CHROME SHELVING - DRY STORAGE ONLY - 1 YEAR WARRANTY

SOME UNITS SHIP UNASSEMBLED FOR REDUCED SHIPPING COST. ALL DIMENSIONS ARE TYPICAL. TOLERANCE +/- .500"

John Boos & Co. is constantly engaged in a program of improving products and therefore reserves the right to change specifications without prior notice.



Boos
lock

AQ AutoQuotes

3601 S. Banker St. • Effingham, IL 62401 • PO BOX 609 • quotes@johnboos.com

www.johnboos.com

101321

257



ITEM #: _____ QTY: _____
 MODEL #: _____
 PROJECT NAME: _____

062217

3601 S. Banker St. Effingham, IL 62401 • P.O. BOX 609 • Ph: (888) 431-2667 • Fax: (800) 433-2667

"ALJB" ALUMINUM DUNNAGE RACKS



FEATURES:

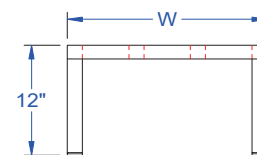
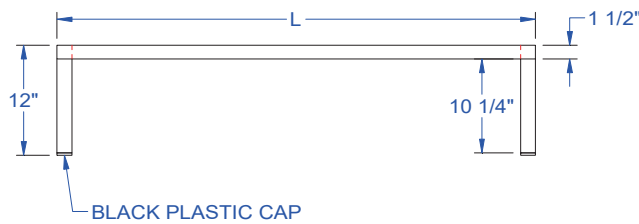
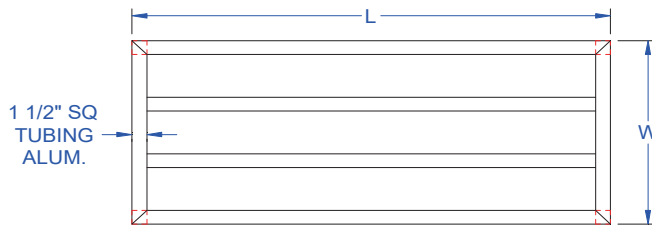
- 6063 ALUMINUM 1-1/2" SQUARE TUBING
- ALUMINUM LEGS AND PLASTIC FEET

CONSTRUCTION:

- TOP: 6063 ALUMINUMS ARE MIG WELDED

MATERIAL:

- TOP: 6063 ALUMINUM
- FEET: PLASTIC



L	H	20" WIDE	WT. (LBS)	QTY	24" WIDE	WT. (LBS)	QTY
36"	12"	ALJB362012	11		ALJB362412	12	
48"	12"	ALJB482012	14		ALJB482412	16	
60"	12"	ALJB602012	16		ALJB602412	20	

SOME UNITS SHIP UNASSEMBLED FOR REDUCED SHIPPING COST. ALL DIMENSIONS ARE TYPICAL. TOLERANCE +/- .500"

John Boos & Co. is constantly engaged in a program of improving products and therefore reserves the right to change specifications without prior notice.

