



KIMBALL PUBLIC SCHOOLS
Administration Offices
901 South Nadine Street
Kimball, NE 69145

AGENDA

The following is the agenda for the meeting of the Board of Education to be held on Monday, December 9, 2024, at 6:30 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145

1. Pledge of Allegiance
2. Call meeting to order (Open Meeting Law announcement)
3. "The Mission of Kimball Public Schools is to educate every student for a lifetime of success."
4. Roll Call
5. Excuse the Absence of Board Member
6. Approval of Agenda
7. Read and Approval of Minutes: Regular Board Meeting November 11, 2024
8. Reading and Approval of Board Bills
9. Treasurer's Report
10. Board Reports
11. Administrator's Reports
12. Superintendent's Report
13. Recognition of Visitors - Public Comment (Policy 202.05)
14. Action Items:
 - 14.A. Discuss, consider and take all necessary action with regard to acceptance of the 2023-2024 fiscal year audit as presented by Trevor Schuessler with Rauner & Associates, P.C.
 - 14.B. Discuss, consider and take all necessary action with regard to amending Board Policy: 701.36
 - 14.C. Discuss, consider and take all necessary action with regard to review of board policies: 901, 902, 903, 904, 905, and 906.
15. Discussion Items:
 - 15.A. Discussion Item #1: KPS Financial Literacy Status Report
 - 15.B. Discussion Item #2: Board Member Self-Assessment Review
 - 15.C. Discussion Item #3: Review of Superintendent Evaluation and Negotiation of Proposed Contract
16. Next Meeting(s)/Opportunities:
 - 16.A. Regular Board Meeting: Monday, January 9, 2025 at 6:30 PM in the Meeting Room at the Kimball County Transit Service, 233 South Chestnut Street, Kimball, Nebraska
17. Motion to Adjourn

NOTICES:

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the

south wall of the meeting room.

KIMBALL PUBLIC SCHOOLS MISSION STATEMENT: “The Mission of Kimball Public Schools is to educate every student for a lifetime of success.”

NOTICE OF MEETING: Notice of the meeting was published according to Board Policy.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward to the podium situated next to the Board, sign your name and information on the sign-in sheet. Any member of the public desiring to address the board shall be required to identify himself or herself, including address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual

Time Limit: You may speak only one time and must limit comments to 5 minutes or less. Public Forum will not exceed 30 minutes.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

CLOSED SESSIONS: Kimball Public Schools Board of Education reserves the right to go into closed session in accordance with Nebraska Statute 84-1410.

BY: KIMBALL PUBLIC SCHOOLS

A meeting of the Board of Education of Kimball Public Schools was convened in open and public session on Monday, November 11, 2024 at 6:30 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145.

A notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. The secretary for the Board maintains a list of the news media, of the time and place of the meeting and the subject to be discussed at the meeting. Availability of the agenda was communicated in the publicized notice. All proceedings of the Board of Education except as may be hereinafter noted were taken while the convened meeting was open to the attendance of the public.

The Pledge of Allegiance was stated by all present.

Present: Travis Cook, Jennifer Griebel, Lanny Little, Ken Smith, Britni Toth, **Absent:** Tom O'Brien.

The meeting was called to order by President Travis Cook at 6:30 p.m. At the beginning of this meeting the President announced and informed the public that a current copy of the Open Meetings Act is posted on the wall of the meeting room and directed the public to its location. Board Member Little read the mission statement of Kimball Public Schools. The roll was called and the following Board members were present or absent.

Motion was made by Britni Toth, seconded by Lanny Little to excuse the absence of Tom O'Brien. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Travis Cook: Aye
Jennifer Griebel: Aye
Lanny Little: Aye
Ken Smith: Aye
Britni Toth: Aye

Motion was made by Lanny Little, seconded by Britni Toth to approve the agenda minus the student presentation. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Travis Cook: Aye
Jennifer Griebel: Aye
Lanny Little: Aye
Ken Smith: Aye
Britni Toth: Aye

Students from the Kimball FFA chapter presented to the Board.

Motion was made by Ken Smith, seconded by Britni Toth to approve the minutes from the American Civics Committee Meeting October 14, 2024 and the Regular Board Meeting October 14, 2024. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Travis Cook: Aye

Jennifer Griebel: Aye
 Lanny Little: Aye
 Ken Smith: Aye
 Britni Toth: Aye

Motion was made by Lanny Little, seconded by Jennifer Griebel to approve the current bills. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
 Travis Cook: Aye
 Jennifer Griebel: Aye
 Lanny Little: Aye
 Ken Smith: Aye
 Britni Toth: Aye

**Kimball Public Schools
 BOARD REPORT OF EXPENDITURES
 11/11/2024**

109387	CardServices	\$	4,082.07
	PREPAID		
			\$4,082.07

REGULAR MONTHLY EXPENSES

109380	BERGANKDV, LTD	229.82
62670	ANDERSON CRUDE TRANSPORTATION INC.	323.83
62671	BLACK HILLS ENERGY	716.07
62672	BLICK ART MATERIALS	14.65
62673	CAPITAL BUSINESS SYSTEMS, INC.	4,279.16
62674	CAPITAL BUSINESS SYSTEMS, INC.	134.65
62675	CAROLINA BIOLOGICAL SUPPLY CO.	39.20
62676	CENTURY LINK BUSINESS SERVICES	4.76
62677	CITY OF KIMBALL	12,280.44
62678	CROELL REDI-MIX, INC	25.00
62679	CULLIGAN	177.50
62680	DAS STATE ACCOUNTING - CENTRAL	292.87
62681	DIVISION OF NARVA ENTERPRISES	735.00
62682	ESU #13	19,821.45
62683	FRANK PARTS COMPANY	309.75
62684	FRENCHMAN VALLEY COOP	3,846.16
62685	GOVCONNECTION, INC.	2,475.00
62686	GRANITE TELECOMMUNICATIONS	1,621.44

62687	HOLIDAY INN - KEARNEY	117.95
62688	IDEAL/BLUFFS FACILITY SOLUTIONS	1,650.07
62689	IMPERO SOLUTIONS, INC	3,300.00
62690	ITSAVVY LLC	4,090.77
62691	J.W. PEPPER & SON INC.	322.99
62692	KIMBALL ACE HARDWARE	856.23
62693	KIMBALL AUTO PARTS CO	846.69
62694	KIMBALL HIGH PLAINS HEALTH LLC	115.00
62695	KIMBALL PUBLIC SCHOOLS	1,344.92
62696	KIMBALL PUBLIC SCHOOLS	25.93
62697	LAMINATOR.COM	57.40
62698	MATHESON TRI-GAS, INC	85.86
62699	MENARDS - SCOTTSBLUFF	116.26
62700	MONUMENT CLEANING COMPANY	8,720.00
62701	NE Infinite Campus User Group	50.00
62702	ONE SOURCE	73.45
62703	PANHANDLE COOP ASSOCIATION	2,115.62
62704	REALLY GREAT READING COMPANY, LLC	695.00
62705	SANDBERG IMPLEMENT	205.12
62706	SCHOLASTIC INC	263.56
62707	SCOTTSBLUFF HIGH SCHOOL MUSIC	450.00
62708	STAPLES BUSINESS ADVANTAGE	142.47
62709	STAR-HERALD	325.00
62710	STERLING COMPUTERS CORP	1,216.61
62712	VERIZON WIRELESS	53.00
62713	VINCE'S CORNER	115.02
62714	VOYAGER FLEET SYSTEMS, INC.	371.79
62715	WESTERN NEBRASKA ADMINISTRATORS	125.00
62716	WESTERN NEBRASKA OBSERVER	268.80
62717	WPCI	363.00

GENERAL FUND TOTAL 75,810.26

6339	CASH-WA DISTRIBUTING	8,270.89
6340	HILAND DAIRY FOODS COMPANY, LLC	3,074.39
6341	PEPSI-COLA OF WESTERN NEBRASKA	1,685.10
6342	US FOODS - GRAND ISLAND	8,049.53

NUTRITION FUND TOTAL \$ 21,079.91

1276	KIDWELL	2,965.00
1277	STRAUCH ELECTRIC, LLC	4,409.40
1278	TRUCK CENTER	25,782.00

DEPRECIATION FUND TOTAL \$ 33,156.40

BUILDING FUND \$0.00

TOTAL MONTHLY BILLS **\$130,046.57**

Motion was made by Jennifer Griebel, seconded by Lanny Little to approve the Treasurer's Report. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent
Travis Cook: Aye
Jennifer Griebel: Aye
Lanny Little: Aye
Ken Smith: Aye
Britni Toth: Aye

October 14, 2024

Treasurer's report is as follows:

		Oct-24	Oct-23
Amount received from County Treasurer		445,517.21	186,449.53
Bank Balance	October 31, 2024	72,148.08	132,137.26
Savings Account General Funds	October 31, 2024	2,525,817.94	2,648,264.19
Depreciation Fund	October 31, 2024	446,553.75	612,394.78
Building Fund	October 31, 2024	391,732.88	517,549.91
Nutrition Fund	October 31, 2024	79,818.34	92,885.26
Activity Fund	October 31, 2024	106,055.92	148,077.91
Total Available Funds		3,622,126.91	4,151,309.31
Payroll Gross		364,627.78	378,243.80
Amount of Bills		130,046.57	359,616.83
Blue Cross Blue Shield/HSA Pmt/UNUM Life		89,621.00	88,224.83
Nebraska School Retirement		33,788.02	34,626.02
FirsTier Bank (FICA)		27,144.22	28,368.24
Total Amount of Expenses		645,227.59	889,079.72
Balance Remaining after Expenses		2,976,899.32	3,262,229.59

The Board reviewed written reports of Mrs. Danielle Reader, Jr-Sr High School Principal and Mrs. Amanda Culek, Mary Lynch Elementary Principal.

The Board reviewed the written report of Mr. Trevor Anderson, superintendent. Mrs. Heidi Chesley, KPS Assessment Director, updated the Board on district assessments and the timeline for the release of district AQuESTT ratings.

Motion was made by Lanny Little, seconded by Jennifer Griebel to approve Board policies 702.10, 801.01, 801.03, 802.01, 802.02, 802.03, 802.04, and 802.05 as reviewed. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent

Travis Cook: Aye

Jennifer Griebel: Aye

Lanny Little: Aye

Ken Smith: Aye

Britni Toth: Aye

President Cook distributed superintendent evaluations and Board self-assessments to all members.

The Board reviewed the District Safety and Security plan.

The Board discussed Kimball's continued membership in the SPVA Conference.

Immediately prior to the closed session, President Cook restated on the record the limitation of the subject matter of the closed session. The motion was made by Britni Toth, seconded by Lanny Little to enter into a closed session at 7:37 p.m. 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. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent

Travis Cook: Aye

Jennifer Griebel: Aye

Lanny Little: Aye

Ken Smith: Aye

Britni Toth: Aye

Motion was made to end closed session at 8:06 p.m. by Lanny Little, seconded by Ken Smith.

Tom O'Brien: Absent

Travis Cook: Aye

Jennifer Griebel: Aye

Lanny Little: Aye

Ken Smith: Aye

Britni Toth: Aye

Motion was made by Britni Toth, seconded by Lanny Little to adjourn the meeting at 8:08 p.m. After discussion and upon roll call vote, the Board voted as follows:

Tom O'Brien: Absent

Travis Cook: Aye

Jennifer Griebel: Aye

Lanny Little: Aye

Ken Smith: Aye

Britni Toth: Aye

ATTEST:

TRAVIS COOK
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

THOMAS O'BRIEN
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

Kimball Public Schools
BOARD REPORT OF EXPENDITURES
12/9/2024

109393	CardServices	\$	4,831.32
	PREPAID		
			\$4,831.32

REGULAR MONTHLY EXPENSES

109388	BERGAN		223.78
62730	BEMIS DRUG		23.17
62731	BLACK HILLS ENERGY		2,498.67
62732	CAPITAL BUSINESS SYSTEMS, INC.		157.69
62733	CAPITAL BUSINESS SYSTEMS, INC.		3,591.87
62734	CAROLINA BIOLOGICAL SUPPLY CO.		16.35
62736	CITY OF KIMBALL		13,354.62
62737	CROELL REDI-MIX, INC		25.00
62738	CROSSROADS MUSIC		677.33
62739	CULLIGAN		153.60
62740	DAS STATE ACCOUNTING - CENTRAL		292.87
62741	DISTRICT VI		425.00
62742	ECOLAB PEST ELIMINATION DIVISION		266.96
62743	ESU #13		24,271.63
62744	FRANK PARTS COMPANY		41.11
62745	FRENCHMAN VALLEY COOP		2,460.40
62746	GRANITE TELECOMMUNICATIONS		0.47
62747	HOLIDAY INN - KEARNEY		239.90
62748	IDEAL/BLUFFS FACILITY SOLUTIONS		2,217.00
62749	JOHNSON CONTROLS		2,730.94
62750	KIMBALL ACE HARDWARE		565.67
62751	KIMBALL AUTO PARTS CO		27.28
62752	KIMBALL HEALTH SERVICES		174.31
62753	KIMBALL PUBLIC SCHOOLS		1,633.79
62754	LAMINATOR.COM		150.46
62755	WILLIAM LONG		420.09
62756	MATHESON TRI-GAS, INC		139.70
62757	MENARDS - SCOTTSBLUFF		163.37
62758	MONUMENT CLEANING COMPANY		6,920.00
62759	PANHANDLE COMMUNITY SERVICES		8.96
62760	PANHANDLE COOP ASSOCIATION		1,183.39
62761	PRECISION DYNAMICS CORPORATION		215.00
62762	RAUNER AND ASSOCIATES, P.C.		17,348.74
62763	SCHOOL OUTFITTERS		25,624.90
62764	STATE CHEMICAL MFG CO		1,192.13

62765	VERIZON WIRELESS	53.00
62766	VOYAGER FLEET SYSTEMS, INC.	1,491.02
62767	VOYAGER SOPRIS LEARNING	607.20
62768	WESTERN NEBRASKA OBSERVER	29.02
62769	Z & S CONSTRUCTION COMPANY	304.50

GENERAL FUND TOTAL	111,920.89
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6347	CASH-WA DISTRIBUTING	10,826.85
6348	HILAND DAIRY FOODS COMPANY, LLC	2,303.66
6349	KIMBALL PUBLIC SCHOOLS	110.00
6350	PANHANDLE COOP ASSOCIATION	8.95
6351	PEPSI-COLA OF WESTERN NEBRASKA	1,800.00
6352	US FOODS - GRAND ISLAND	7,341.62

NUTRITION FUND TOTAL \$	22,391.08
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DEPRECIATION FUND TOTAL \$	-
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BUILDING FUND	\$0.00
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TOTAL MONTHLY BILLS	\$134,311.97
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Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Check Number	Check Type	Check Date	Vendor	BERGANKDV,LTD	Check Total
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
109388	Automatic Payment	12/06/2024	BERGANKDVL	BERGANKDV,LTD	223.78
0000084619-0002	12/06/2024		BERGAN PAYROLL PROCESSING	01 2510 610 000 000	223.78
62730	Check	12/09/2024	BEMISDRUG	BEMIS DRUG	23.17
209807	11/18/2024	14110	stock meds for both buildings	01 2130 610 000 000	23.17
62731	Check	12/09/2024	BLACKHILLS	BLACK HILLS ENERGY	2,498.67
2024-11-0001	12/05/2024		BUS BARN	01 2510 530 000 000	896.33
2024-11-0001	12/05/2024		MAIN BUILDING HS	01 2510 530 000 000	1,071.40
2024-11-0001	12/05/2024		ML	01 2610 621 000 000	530.94
62732	Check	12/09/2024	CAPITALBU2	CAPITAL BUSINESS SYSTEMS, INC.	157.69
2024-11 CO-0001	11/30/2024		CONTRACT INVOICE 1448109	01 1100 610 000 000	76.49
2024-11 CO-0001	11/30/2024		CONTRACT INVOICE-1451718	01 1100 610 000 000	31.20
2024-11 CO-0001	11/30/2024		CONTRACT INVOICE-1450182	01 1100 610 000 000	50.00
62733	Check	12/09/2024	CAPITALBUS	CAPITAL BUSINESS SYSTEMS, INC.	3,591.87
37935731-0001	11/20/2024		COPIER LEASE	01 1100 610 000 000	3,591.87
62734	Check	12/09/2024	CAROLINABI	CAROLINA BIOLOGICAL SUPPLY CO.	16.35
52697897	09/28/2024	14030	Mini lung function model	01 1100 610 001 036	16.35
62735	Check	12/09/2024	CENTURYLI2	CENTURY LINK BUSINESS SERVICES	0.00
712788256-0001	12/20/2024		OUTBOUND VOIP SERVICE	01 2510 530 000 000	0.00
62737	Check	12/09/2024	CROELLREDI	CROELL REDI-MIX, INC	25.00
922909	11/15/2024	14490	Pea Gravel	01 2620 610 003 000	25.00
62738	Check	12/09/2024	CROSSROADS	CROSSROADS MUSIC	677.33
82936	11/18/2024	14453	Yamaha Bari Sax repair	01 1100 340 001 030	55.00
82936	11/18/2024	14453	Yamaha Baritone Repair	01 1100 340 001 030	115.00
82936	11/18/2024	14453	Yamaha Bass Clarinet Repair	01 1100 340 001 030	115.00
82936	11/18/2024	14453	Band book	01 1100 610 001 030	10.79
82953	11/02/2024	14525	Clarinet reeds	01 1100 610 001 030	75.60
82953	11/02/2024	14525	alto sax reeds	01 1100 610 001 030	107.10
82953	11/02/2024	14525	Bari sax reed	01 1100 610 001 030	6.16

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
82953	11/02/2024	14525	Tenor sax reeds	01 1100 610 001 030	73.50	
82953	11/02/2024	14525	Mouthpiece cleaner	01 1100 610 001 030	10.36	
82953	11/02/2024	14525	Valve Oil	01 1100 610 001 030	42.24	
82953	11/02/2024	14525	Six-pack of Slide Grease	01 1100 610 001 030	22.03	
82953	11/02/2024	14525	Band Folders	01 1100 610 001 030	44.55	
Check Number: 62739		Check Type: Check	Check Date: 12/09/2024	Vendor: CULLIGAN	CULLIGAN	Check Total: 153.60
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024-11-0001	12/01/2024		SOFTENER RENTAL	01 2610 610 001 000	69.95	
2024-11-0001	12/01/2024		SALT DELIVERY-59744	01 2610 610 001 000	11.95	
2024-11-0001	12/01/2024		SALT DELIVERY	01 2610 610 003 000	47.80	
2024-11-0001	12/01/2024		SALT DELIVERY-59333	01 2610 610 003 000	11.95	
2024-11-0001	12/01/2024		SALT DELIVERY-59458	01 2610 610 003 000	11.95	
Check Number: 62740		Check Type: Check	Check Date: 12/09/2024	Vendor: DASSTATEAC	DAS STATE ACCOUNTING - CENTRAL FINANCE	Check Total: 292.87
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1446974-0006	12/08/2024		SEPT 2024	01 2510 382 000 000	292.87	
Check Number: 62741		Check Type: Check	Check Date: 12/09/2024	Vendor: DISTRICTVI	DISTRICT VI	Check Total: 425.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
NSAA MEETING	11/18/2024	14512	District 6 Dues	01 1100 810 001 034	425.00	
Check Number: 62742		Check Type: Check	Check Date: 12/09/2024	Vendor: ECOLABPEST	ECOLAB PEST ELIMINATION DIVISION	Check Total: 266.96
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6236661	09/10/2024		PEST CONTROL	01 2620 340 003 000	133.48	
6736923	11/14/2024		PEST CONTROL	01 2620 340 003 000	133.48	
Check Number: 62743		Check Type: Check	Check Date: 12/09/2024	Vendor: ESU13	ESU #13	Check Total: 24,271.63
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
NOV 2024-0001	12/01/2024		EMPLOYEE TRAINING/PROF DEVELOPMENT	01 1200 330 000 000	77.70	
NOV 2024-0001	12/01/2024		MERIDIAN TUITION - ESU	01 1200 561 001 003	4,500.00	
NOV 2024-0001	12/01/2024		SUPERVISION OF PROGRAMS - ESU	01 1200 591 000 005	681.79	
NOV 2024-0001	12/01/2024		MEDICAID IN PUBLIC SCHOOLS	01 1200 591 001 902	40.00	
NOV 2024-0001	12/01/2024		MEDICAID IN PUBLIC SCHOOLS	01 1200 591 003 902	40.00	
NOV 2024-0001	12/01/2024		SPED INSTRUCTION AGES 3-5	01 1291 591 003 000	2,565.58	
NOV 2024-0001	12/01/2024		SPED SUPERVISION AGES 3-5	01 1291 591 003 005	205.25	
NOV 2024-0001	12/01/2024		SPED INSTRUCTION AGES 0-2	01 1292 591 003 000	925.00	
NOV 2024-0001	12/01/2024		SPED SUPERVISION AGES 0-2	01 1292 591 003 005	74.00	
NOV 2024-0001	12/01/2024		PSYCH COUNSELING HS - ESU	01 2141 591 001 002	4,382.31	
NOV 2024-0001	12/01/2024		PSYCH COUNSELING ML - ESU	01 2141 591 003 002	4,062.39	
NOV 2024-0001	12/01/2024		SPEECH HS - ESU	01 2151 591 001 003	607.50	
NOV 2024-0001	12/01/2024		SUPERVISION - SPEECH HS - ESU	01 2151 591 001 005	48.60	
NOV 2024-0001	12/01/2024		P/T SCHOOL AGE HS	01 2171 591 001 000	172.80	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
NOV 2024-0001	12/01/2024		P/T SCHOOL AGE HS SUPERVISION	01 2171 591 001 005	13.82	
NOV 2024-0001	12/01/2024		VISUALLY IMPAIRED/SERVICES ML - ESU	01 2181 591 003 000	141.95	
NOV 2024-0001	12/01/2024		VISUALLY IMPAIRED/SERVICES ML - ESU SUPE	01 2181 591 003 005	11.36	
NOV 2024-0001	12/01/2024		VISUALLY IMPAIRED/SERVICES AGES 0-2	01 2183 591 003 000	573.75	
NOV 2024-0001	12/01/2024		VISUALLY IMPAIRED/SERVICES AGES 0-2 SUPE	01 2183 591 003 005	45.90	
NOV 2024-0001	12/01/2024		TRANSITIONAL - ESU	01 2190 591 001 000	2,111.00	
NOV 2024-0001	12/01/2024		PANHADLE BEGINNINGS DAY SCHOOL	01 2190 591 001 000	1,026.60	
NOV 2024-0001	12/01/2024		REIMBURSIBLE DISTANCE LEARNING	01 3512 382 000 000	856.00	
NOV 2024-0001	12/01/2024		INTERNET CONSORTIUM	01 3512 382 000 000	400.00	
NOV 2024-0001	12/01/2024		NEBRASKA EDUCATIONAL VIRTUAL ACADEMY	01 3512 382 000 000	708.33	
Check Number: 62744	Check Type: Check	Check Date: 12/09/2024	Vendor: FRANKPARTS	FRANK PARTS COMPANY	Check Total: 41.11	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
533843	11/21/2024	14318	General supply	01 1100 610 001 044	41.11	
Check Number: 62745	Check Type: Check	Check Date: 12/09/2024	Vendor: FRENCHMANV	FRENCHMAN VALLEY COOP	Check Total: 2,460.40	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024-11-0001	12/31/2024		CARDTROL FUEL PURCHASES	01 2710 626 000 000	2,460.40	
Check Number: 62746	Check Type: Check	Check Date: 12/09/2024	Vendor: GRANITETEL	GRANITE TELECOMMUNICATIONS	Check Total: 0.47	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
668044785-0002	12/01/2024		TELEPHONE SERVICE	01 2510 530 000 000	0.47	
Check Number: 62747	Check Type: Check	Check Date: 12/09/2024	Vendor: HOLIDAYIN2	HOLIDAY INN - KEARNEY	Check Total: 239.90	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
105423	11/19/2024	14522	AD NSIAAA Conference - Holiday inn Kearn	01 1100 580 001 034	239.90	
Check Number: 62748	Check Type: Check	Check Date: 12/09/2024	Vendor: BLUFFSFACI	IDEAL/BLUFFS FACILITY SOLUTIONS	Check Total: 2,217.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
489701	11/05/2024	14388	eco air-cucumber melon	01 2610 610 003 000	5.40	
489701	11/05/2024	14388	eco air-kiwi grapefruit	01 2610 610 003 000	36.45	
489701	11/05/2024	14388	eco air-cotton blossom	01 2610 610 003 000	36.45	
489701	11/05/2024	14388	liner - black 33x39 33gal	01 2610 610 003 000	30.69	
489701	11/05/2024	14388	Freight charge	01 2610 610 003 000	3.00	
489701	11/05/2024	14388	eco air-herbal mint	01 2610 610 003 000	27.60	
490309	11/08/2024	14466	Liner 40x46 45 gal	01 2610 610 003 000	40.33	
490309	11/08/2024	14466	liner 24x32 wht steel-flex	01 2610 610 003 000	43.77	
490309	11/08/2024	14466	liner 46x50 60 gal	01 2610 610 003 000	91.26	
490309	11/08/2024	14466	tissue facial flat	01 2610 610 003 000	35.13	
490309	11/08/2024	14466	freight charge	01 2610 610 003 000	3.00	
490539	11/18/2024	14480	Tork Towel Rolls	01 2610 610 001 000	285.76	
490539	11/18/2024	14480	46x50 black 60 GAL liners	01 2610 610 001 000	136.89	
490539	11/18/2024	14480	T.T. sheets	01 2610 610 001 000	137.22	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
490539	11/18/2024	14480	Urinal Screen 10/ct	01 2610 610 001 000	55.60	
490539	11/18/2024	14480	Freight charge	01 2610 610 001 000	3.00	
490539	11/18/2024	14480	Tissue-facial-cube-Livi 36/cs	01 2610 610 001 000	78.46	
491056	11/25/2024	14531	Safe Neutral cleaner	01 2610 610 003 000	54.88	
491056	11/25/2024	14531	T.T. Sheets Tork	01 2610 610 003 000	137.22	
491056	11/25/2024	14531	Towel Roll Premium	01 2610 610 003 000	319.80	
491056	11/25/2024	14531	Dust Bag Kit	01 2610 610 003 000	51.30	
491056	11/25/2024	14531	Liner Black 33x39 - 33gal	01 2610 610 003 000	(30.69)	
491056	11/25/2024	14531	Freight Charge	01 2610 610 003 000	3.00	
491127	11/25/2024	14539	Towel Roll Tork	01 2610 610 001 000	285.76	
491127	11/25/2024	14539	T.T. Sheets Tork	01 2610 610 001 000	205.83	
491127	11/25/2024	14539	Liner 46x50 Black 60 GAL	01 2610 610 001 000	136.89	
491127	11/25/2024	14539	Freight Charge	01 2610 610 001 000	3.00	
Check Number: 62749		Check Type: Check	Check Date: 12/09/2024	Vendor: JOHNSONCON	JOHNSON CONTROLS	Check Total: 2,730.94
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1-134586703273	11/06/2024	14523	Labor	01 2620 340 003 000	480.00	
1-134586703273	11/06/2024	14523	Labor	01 2620 340 003 000	640.00	
1-134586703273	11/06/2024	14523	Pressure Switches	01 2620 340 003 000	472.26	
1-134586703273	11/06/2024	14523	Disposal, Environmental charge	01 2620 340 003 000	45.00	
1-134586703273	11/06/2024	14523	Fuel Surcharge	01 2620 340 003 000	70.00	
1-134586703273	11/06/2024	14523	Mileage	01 2620 340 003 000	309.12	
1-134638775550	11/18/2024		REPAIR RESTROOM HEATERS	01 2620 340 001 000	480.00	
1-134638775550	11/18/2024		DISPOSAL	01 2620 340 001 000	45.00	
1-134638775550	11/18/2024		FUEL SURCHARGE	01 2620 340 001 000	35.00	
1-134638775550	11/18/2024		MILEAGE	01 2620 340 001 000	154.56	
Check Number: 62750		Check Type: Check	Check Date: 12/09/2024	Vendor: ACEHARDWAR	KIMBALL ACE HARDWARE	Check Total: 565.67
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
8135	11/06/2024	14299	General operating supplies	01 1100 610 001 044	23.92	
8143	11/06/2024	14479	Misc. Fasteners	01 2620 610 001 000	8.97	
8147	11/07/2024	14299	General operating supplies	01 1100 610 001 044	26.99	
8156	12/05/2024		100 CT BLK ZIP TIES	01 2620 610 000 000	10.42	
8208	11/12/2024	14299	General operating supplies	01 1100 610 001 044	14.99	
8224	11/18/2024	14496	Chain 1/4"	01 2710 610 000 000	17.22	
8224	11/18/2024	14496	Shackle 3/8"	01 2710 610 000 000	8.39	
8245	11/13/2024	14299	General operating supplies	01 1100 610 001 044	69.72	
8252	11/14/2024	14514	Privacy Lever bathroom door handle	01 2620 610 003 000	20.99	
8268/8292	11/15/2024	14529	TOGGLE BOLT 3/16X3 CD10	01 2230 650 000 000	6.44	
8298	11/19/2024	14299	General operating supplies	01 1100 610 001 044	70.15	
8299	11/19/2024	14299	General operating supplies	01 1100 610 001 044	12.39	
8302	11/19/2024	14528	Tubing Cutter	01 2620 610 001 000	17.99	

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Checking Account: 01		GENERAL FUND 01-101				
8318	11/20/2024	12999	3x4 Down Spout Adapter	01 2620 720 003 000	170.00	
8325	11/20/2024	12999	3x4 Down Spout Adapter	01 2620 720 003 000	17.98	
8326	11/21/2024	14540	gorilla const. adhesive	01 2620 610 001 000	13.49	
8326	11/21/2024	14540	filler glue	01 2620 610 001 000	7.99	
8359	12/05/2024	14299	General operating supplies	01 1100 610 001 044	29.68	
8361	12/05/2024	14547	mouse trap multi catch	01 2620 610 003 000	16.30	
8382	11/26/2024	14553	Misc. Fasteners	01 2620 610 001 000	1.65	
Check Number: 62751		Check Type: Check	Check Date: 12/09/2024	Vendor: KIMBALLAUT	KIMBALL AUTO PARTS CO	Check Total: 27.28
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
267595	11/25/2024	14546	Fuel cap	01 2710 610 000 000	16.78	
267677	11/26/2024	14554	Push-In Automotive trim retainers - box	01 2710 610 000 000	10.50	
Check Number: 62752		Check Type: Check	Check Date: 12/09/2024	Vendor: KIMBALLHEA	KIMBALL HEALTH SERVICES	Check Total: 174.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024-09 STATEMENT	09/28/2024		ANDERSON DOT PHYSICAL	01 2710 890 000 000	128.00	
2024-09 STATEMENT	09/28/2024		COOK RANDOM DRUG SCREEN	01 2710 890 000 000	46.31	
Check Number: 62753		Check Type: Check	Check Date: 12/09/2024	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total: 1,633.79
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024-11 LF INVOICES	12/01/2024		LUNCH FUND TRANSFER=STATE OF NEBRASKA	01 101	505.89	
2024-11 LF INVOICES	12/01/2024		HS SUPERVISION MEALS	01 2570 291 001 000	66.30	
2024-11 LF INVOICES	12/01/2024		ML SUPERVISION MEALS	01 2570 291 003 000	389.75	
2024-11 LF INVOICES	12/01/2024		VETERANS DAY MEALS	01 2570 293 001 000	193.80	
2024-11 LF INVOICES	12/01/2024		DISTRICT SUPPLIES	01 2570 293 001 000	169.15	
2024-11 LF INVOICES	12/01/2024		SUBSTITUTES MEALS HS	01 2570 293 001 000	84.60	
2024-11 LF INVOICES	12/01/2024		SUBSTITUTE MEAL ML	01 2570 293 003 000	40.80	
2024-1st QTR PROJECT	11/18/2024		ML ENTRY WAY CABINET	01 1100 610 003 000	183.50	
Check Number: 62754		Check Type: Check	Check Date: 12/09/2024	Vendor: LAMINATORC	LAMINATOR.COM	Check Total: 150.46
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
363709	11/14/2024	14492	3 mil - 27" x 250' Clear PREMIUM School	01 1100 610 001 000	145.96	
363709	11/14/2024	14492	Shipping	01 1100 610 001 000	4.50	
Check Number: 62755		Check Type: Check	Check Date: 12/09/2024	Vendor: LONGWILLIA	WILLIAM LONG	Check Total: 420.09
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1ST QTR 2024-2025	11/18/2024	14489	William Long	01 2710 332 000 000	420.09	
Check Number: 62756		Check Type: Check	Check Date: 12/09/2024	Vendor: MATHESON	MATHESON TRI-GAS, INC	Check Total: 139.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0030578327	11/11/2024		ALUMINA NOZZLE 5/8	01 1100 610 001 040	13.20	
0030582070	11/12/2024		ARGON IND SZ 150	01 1100 610 001 040	90.00	
0030582070	11/12/2024		HAZARDOUS MATERIAL CHARGE	01 1100 610 001 040	16.50	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101			
0030582070	11/12/2024		DELIVERY CHARGE	01 1100 610 001 040	20.00
Check Number: 62757	Check Type: Check	Check Date: 12/09/2024	Vendor: MENARDS	MENARDS - SCOTTSDLUFF	Check Total: 163.37
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
14398	11/14/2024	14498	Pumice Hand Cleaner 1Gal	01 1100 610 001 044	21.94
14398	11/14/2024	14498	3pk Shop Towels	01 1100 610 001 044	17.92
14506	12/03/2024	14519	Handle Assembly	01 2610 610 000 000	50.97
14506	12/03/2024	14519	3/4" Quick Connect Ball Valve	01 2610 610 003 000	37.98
14506	12/03/2024	14519	Vacuum Breaker Repair Kit	01 2620 610 000 000	9.51
14506	12/03/2024	14519	Water	01 2710 610 000 000	7.98
14506	12/03/2024	14519	La Croix Grapefruit	01 2710 610 000 000	5.69
14506	12/03/2024	14519	La Croix Plum	01 2710 610 000 000	5.69
14506	12/03/2024	14519	La Croix Berry	01 2710 610 000 000	5.69
Check Number: 62758	Check Type: Check	Check Date: 12/09/2024	Vendor: MONUMENTCL	MONUMENT CLEANING COMPANY	Check Total: 6,920.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
572-0001	12/05/2024		DAILY CLEANING	01 2610 420 001 000	4,770.00
572-0001	12/05/2024		COMMUTING	01 2610 420 001 000	900.00
572-0001	12/05/2024		MAIN GYM ADD ON	01 2610 420 001 000	600.00
572-0001	12/05/2024		GLASS, INACTIVE CLASSROOMS, ADMIN OFFICE	01 2610 420 001 000	525.00
572-0001	12/05/2024		AUDITORIUM ADD ON	01 2610 420 001 000	125.00
Check Number: 62759	Check Type: Check	Check Date: 12/09/2024	Vendor: PANHANDLE	PANHANDLE COMMUNITY SERVICES	Check Total: 8.96
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
balance	12/05/2024		balance	01 1100 610 000 000	8.96
Check Number: 62760	Check Type: Check	Check Date: 12/09/2024	Vendor: PANHANDLEC	PANHANDLE COOP ASSOCIATION	Check Total: 1,183.39
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2024-11 CA-0001	12/07/2024		CARDTOL PURCHASES	01 2710 626 000 000	691.41
729633	12/05/2024	14462	Food for Parent-Teacher Conferences	01 2410 610 001 000	109.98
729634	10/24/2024		ELITE SUPPLIES	01 6968 610 003 000	9.15
729691	11/05/2024		FOOD LAB GROCERIES	01 1100 610 001 042	38.76
729724	11/12/2024		FOOD LAB GROCERIES	01 1100 610 001 042	54.17
729764	11/19/2024		FOOD LAB GROCERIES	01 1100 610 001 042	94.89
729778	11/21/2024		FOOD LAB GROCERIES	01 1100 610 001 042	159.27
729789	11/22/2024		ELITE	01 6968 610 003 000	25.76
Check Number: 62761	Check Type: Check	Check Date: 12/09/2024	Vendor: IDENTICARD	PRECISION DYNAMICS CORPORATION	Check Total: 215.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9357599236	11/08/2024	14473	PREMID-SSA SSA, PREMISYS ID, 12-MONTH	01 2230 735 000 000	215.00
Check Number: 62762	Check Type: Check	Check Date: 12/09/2024	Vendor: RAUNERANDA	RAUNER AND ASSOCIATES, P.C.	Check Total: 17,348.74
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
0041479-IN	11/06/2024	14520	PREPARATION OF THE AUDIT 2023/2024	01 2510 315 000 000	16,900.00	
0041479-IN	11/06/2024	14520	ADDT NSSRS TESTING REQUIRED BY THE STATE	01 2510 315 000 000	300.00	
0041479-IN	11/06/2024	14520	ADDT EXPENSES TRAVEL	01 2510 315 000 000	148.74	
Check Number: 62763	Check Type: Check	Check Date: 12/09/2024	Vendor: SCHOOLOUTF	SCHOOL OUTFITTERS	Check Total: 25,624.90	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
INV14231315	12/19/2024	14184	Elliptical Mobile Bench Cafeteria Table	01 1100 733 001 000	11,586.05	
INV14231315	12/19/2024	14184	Round Mobile Bench Cafeteria Table	01 1100 733 001 000	11,586.05	
INV14231315	12/19/2024	14184	S&H	01 1100 733 001 000	2,452.80	
Check Number: 62764	Check Type: Check	Check Date: 12/09/2024	Vendor: STATECHEMI	STATE CHEMICAL MFG CO	Check Total: 1,192.13	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
903487376	09/09/2024		primezyme and drum pump	01 2610 610 000 000	1,192.13	
Check Number: 62765	Check Type: Check	Check Date: 12/09/2024	Vendor: VERIZON	VERIZON WIRELESS	Check Total: 53.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
9979213118-0001	11/20/2024		cell phones	01 2510 530 000 000	53.00	
Check Number: 62766	Check Type: Check	Check Date: 12/09/2024	Vendor: VOYAGER	VOYAGER FLEET SYSTEMS, INC.	Check Total: 1,491.02	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
8691497732-0030	12/01/2024		CARDTROL PURCHASES	01 2710 626 000 000	1,432.85	
8691497732-0030	12/01/2024		TAX ADJUSTMENT	01 2710 626 000 000	58.17	
Check Number: 62767	Check Type: Check	Check Date: 12/09/2024	Vendor: VOYAGERSOP	VOYAGER SOPRIS LEARNING	Check Total: 607.20	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
8373656	11/15/2024	13474	Rewards workbooks	01 1200 610 003 902	552.00	
8373656	11/15/2024	13474	Shipping	01 1200 610 003 902	55.20	
Check Number: 62768	Check Type: Check	Check Date: 12/09/2024	Vendor: WESTERNNEO	WESTERN NEBRASKA OBSERVER	Check Total: 29.02	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
104911	10/24/2024		PUBLIC NOTICE	01 2310 540 000 000	9.62	
711170	11/19/2024		AMERICAN CIVICS MINUTES	01 2310 540 000 000	9.78	
711456	11/19/2024		LEGAL NOTICE OF BOARD MEETING	01 2310 540 000 000	9.62	
Check Number: 62769	Check Type: Check	Check Date: 12/09/2024	Vendor: ZSCONSTRUC	Z & S CONSTRUCTION COMPANY	Check Total: 304.50	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
N-11-24-130	11/13/2024		BOBTAIL VAC TRUCK TO CLEAN OUT SUMP PUMP	01 1100 340 001 000	304.50	
Check Number: 962736	Check Type: Check	Check Date: 12/09/2024	Vendor: CITYOFKIMB	CITY OF KIMBALL	Check Total: 13,354.62	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
NOV 2024-0001	12/20/2024		MAIN BLD WATER	01 2610 410 001 000	311.63	
NOV 2024-0001	12/20/2024		MAIN BLD SEWER	01 2610 410 001 000	99.84	
NOV 2024-0001	12/20/2024		MAIN BLD COLLECTION/LANDFILL	01 2610 410 001 000	580.05	

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Checking Account: 01

GENERAL FUND 01-101

NOV 2024-0001	12/20/2024	MECHANIC SHOP WATER	01 2610 410 001 000	1,108.79
NOV 2024-0001	12/20/2024	MECHANIC SHOP SEWER	01 2610 410 001 000	75.33
NOV 2024-0001	12/20/2024	AG SHOP COLLECTION-LANDFILL	01 2610 410 001 000	64.45
NOV 2024-0001	12/20/2024	AG SHOP SEWER	01 2610 410 001 000	33.00
NOV 2024-0001	12/20/2024	STADIUM WATER	01 2610 410 001 000	515.68
NOV 2024-0001	12/20/2024	STADIUM SEWER	01 2610 410 001 000	38.50
NOV 2024-0001	12/20/2024	ML E WARD 3-W WATER	01 2610 410 003 000	47.73
NOV 2024-0001	12/20/2024	ML E WARD 3-W COLLECTION AND LANDFILL	01 2610 410 003 000	386.70
NOV 2024-0001	12/20/2024	ML E WARD 3-W SEWER	01 2610 410 003 000	71.62
NOV 2024-0001	12/20/2024	#3 EAST SEWER	01 2610 410 003 000	67.16
NOV 2024-0001	12/20/2024	ML MODULAR WATER	01 2610 410 003 000	83.93
NOV 2024-0001	12/20/2024	ML MODULAR SEWER	01 2610 410 003 000	47.11
NOV 2024-0001	12/20/2024	MAIN BLD ELECTRIC	01 2610 621 001 000	5,483.29
NOV 2024-0001	12/20/2024	SOUTH GYM ELECTRIC	01 2610 621 001 000	972.83
NOV 2024-0001	12/20/2024	STADIUM ELECTRIC	01 2610 621 001 000	784.79
NOV 2024-0001	12/20/2024	AG SHOP ELECTRIC	01 2610 621 001 000	693.18
NOV 2024-0001	12/20/2024	ML E WARD 3-W ELECTRIC	01 2610 621 003 000	1,312.74
NOV 2024-0001	12/20/2024	ML MODULAR ELECTRIC	01 2610 621 003 000	517.33
NOV 2024-0001	12/20/2024	#3 EAST WATER	01 2610 621 003 000	58.94

*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 111,920.89

Detail Check Register

Checking Account: 05		ACTIVITY FUND 05-101					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	<u>Check Total:</u>	
14420459	11/18/2024	14114	JUNIOR CLASS CONCESSIONS	05 2900 610 001 326	692.90	692.90	
NE0056-2024-10	10/28/2024		AET SUBSCRIPTION	05 2900 810 001 701	335.00	335.00	
01520207	09/03/2024	14124	I pad cases for wt room ipads	05 2900 735 000 107	297.08	297.08	
2024-OCTOBER STMNT	11/18/2024		4 STUDENT RANDOMS	05 2900 810 001 198	185.24	185.24	
2024-11 LF INVOICES	12/01/2024		COACHES MEETING BREAKFAST	05 2900 610 001 100	48.00		
2024-1st QTR PROJECT	11/18/2024		FOOTBALL HELMET STORAGE RACK	05 2900 610 001 113	135.00		
2024-1st QTR PROJECT	11/18/2024		VOLLEYBALL STORAGE FOR NETS AND STANDARD	05 2900 610 001 123	106.45		
3-	11/18/2024	14494	FB prints for seniors. Done by Mr. Jefe	05 2900 610 001 721	81.00		
CNR83690	10/03/2024		FULL REGISTRATION EARLY BIRD FULL REGIST	05 2900 810 001 701	425.00	425.00	
729802	11/25/2024	14458	JUNIOR CLASS CONCESSIONS	05 2900 610 001 326	28.94	28.94	
5100151678	11/08/2024	14115	JUNIOR CLASS CONCESSIONS	05 2900 610 001 326	327.20		
5100152621	11/22/2024	14115	JUNIOR CLASS CONCESSIONS	05 2900 610 001 326	243.35		
000068640-001	11/05/2024	14442	Metal for school projects	05 2900 610 001 220	553.72	553.72	
5993	11/20/2024		QTR AWARDS	05 2900 610 001 501	9.21	9.21	

Detail Check Register

Checking Account: 05

ACTIVITY FUND 05-101

*Denotes Expensed Invoice Item

Checking Account ID: 05

Total without Voids: 3,468.09

Detail Check Register

Checking Account: 06		SCHOOL NUTRITUION FUND 06-101				Check Total:	10,826.85	
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			
14404738	11/04/2024		ML FOOD	06 3100 221 003 000	783.06			
14404738	11/04/2024		ML SUPPLIES	06 3100 630 003 000	274.65			
14404755	11/04/2024		HS FOOD	06 3100 630 001 000	1,819.61			
14409747	11/07/2024		HS SUPPLIES	06 3100 610 001 000	187.10			
14409747	11/07/2024		HS FOOD	06 3100 630 001 000	534.74			
14413397	11/11/2024		HS FOOD	06 3100 630 001 000	1,528.47			
14413398	11/12/2004		ML SUPPLIES	06 3100 610 003 000	23.25			
14413398	11/12/2004		ML FOOD	06 3100 630 003 000	583.89			
14417933	11/14/2024		DISTRICT	06 3100 630 000 000	148.90			
14417933	11/14/2024		HS FOOD	06 3100 630 001 000	605.40			
14421536	11/18/2024		ML FOOD	06 3100 630 003 000	442.39			
14421571	11/18/2024		HS SUPPLIES	06 3100 610 001 000	14.75			
14421571	11/18/2024		HS FOOD	06 3100 630 001 000	531.95			
14424540	11/21/2024		ML FOOD	06 3100 630 003 000	537.27			
14425636	11/21/2024		HS SUPPLIES	06 3100 610 001 000	105.50			
14425636	11/21/2024		DISTRICT	06 3100 630 000 000	20.25			
14425636	11/21/2024		HS FOOD	06 3100 630 001 000	118.90			
14430242	11/25/2024		ML SUPPLIES	06 3100 610 003 000	23.25			
14430242	11/25/2024		ML FOOD	06 3100 630 003 000	707.60			
14430281	11/25/2024		HS SUPPLIES	06 3100 610 001 000	68.90			
14430281	11/25/2024		HS FOOD	06 3100 630 001 000	1,767.02			
Check Number: 6347 Check Type: Check Check Date: 12/09/2024 Vendor: CASHWADIST CASH-WA DISTRIBUTING							Check Total:	10,826.85
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			
2024-11 HS MILK	12/03/2024		1715413	06 3100 630 001 000	121.06			
2024-11 HS MILK	12/03/2024		1715272	06 3100 630 001 000	170.06			
2024-11 HS MILK	12/03/2024		1715544	06 3100 630 001 000	146.04			
2024-11 HS MILK	12/03/2024		1715672	06 3100 630 001 000	145.40			
2024-11 ML MILK	12/03/2024		1715412	06 3100 630 003 000	388.16			
2024-11 ML MILK	12/03/2024		1715338	06 3100 630 003 000	96.72			
2024-11 ML MILK	12/03/2024		1715271	06 3100 630 003 000	291.44			
2024-11 ML MILK	12/03/2024		1715212	06 3100 630 003 000	72.06			
2024-11 ML MILK	12/03/2024		1715543	06 3100 630 003 000	96.72			
2024-11 ML MILK	12/03/2024		1715477	06 3100 630 003 000	339.48			
2024-11 ML MILK	12/03/2024		1715671	06 3100 630 003 000	266.78			
2024-11 ML MILK	12/03/2024		1715605	06 3100 630 003 000	169.74			
Check Number: 6348 Check Type: Check Check Date: 12/09/2024 Vendor: HILANDDAIR HILAND DAIRY FOODS COMPANY, LLC							Check Total:	2,303.66
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			
2024-1st QTR PROJECT	11/18/2024		ML KITCHEN SERVING STOOL	06 3100 610 003 000	110.00			
Check Number: 6349 Check Type: Check Check Date: 12/09/2024 Vendor: KIMBALLPUB KIMBALL PUBLIC SCHOOLS							Check Total:	110.00
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount			

Detail Check Register

Checking Account: 06

SCHOOL NUTRITUION FUND 06-101

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 6350 Check Type: Check Check Date: 12/09/2024 Vendor: PANHANDLEC PANHANDLE COOP ASSOCIATION Check Total: 8.95					
729758	11/18/2024		POWDERED SUGAR	06 3100 630 001 000	1.79
729759	11/18/2024		POWDERED SUGAR	06 3100 630 001 000	7.16
Check Number: 6351 Check Type: Check Check Date: 12/09/2024 Vendor: PEPSICOLA PEPSI-COLA OF WESTERN NEBRASKA Check Total: 1,800.00					
5100151681	11/08/2024		PEPSI DELIVERY	06 3100 630 001 000	833.60
5100152142	11/15/2024		PEPSI DELIVERY	06 3100 630 001 000	607.20
5100152142	11/15/2024		CREDIT	06 3100 630 001 000	(33.30)
511152622	11/22/2024		PEPSI DELIVERY	06 3100 630 001 000	392.50
Check Number: 6352 Check Type: Check Check Date: 12/09/2024 Vendor: USFOODSGRA US FOODS - GRAND ISLAND Check Total: 7,341.62					
3785391	11/11/2024		ML FOOD	06 3100 630 003 000	2,129.66
3785392	11/10/2024		HS SUPPLIES	06 3100 610 001 000	66.84
3785392	11/10/2024		HS FOOD	06 3100 630 001 000	2,368.95
4161078	11/24/2024		ML SUPPLIES	06 3100 610 003 000	71.18
4161078	11/24/2024		ML FOOD	06 3100 630 003 000	977.04
4161079	11/25/2024		HS FOOD	06 3100 630 001 000	1,727.95

*Denotes Expensed Invoice Item

Checking Account ID: 06

Total without Voids: 22,391.08

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
111-8882688-7121013	12/05/2024	14264	Hershey's Candy Bar Pack	01 2410 890 003 000	2.00
111-8882688-7121013	12/05/2024	14264	Speed Magic Puzzle Cubes	01 2410 890 003 000	70.98
111-8882688-7121013	12/05/2024	14264	Music Party Pack	01 2410 890 003 000	22.99
111-8882688-7121013	12/05/2024	14264	Art Party Pack	01 2410 890 003 000	35.99
111-8882688-7121013	12/05/2024	14264	Multicolor Ballpoint Pen	01 2410 890 003 000	11.99
111-8882688-7121013	12/05/2024	14264	Mini Inspirational Notebooks	01 2410 890 003 000	11.99
111-8882688-7121013	12/05/2024	14264	Sport Party Pack	01 2410 890 003 000	29.99
111-8882688-7121013	12/05/2024	14264	Inflatable Guitar	01 2410 890 003 000	20.19
113-45432-0001	12/05/2024	14288	DEF Pump	01 2710 610 000 000	449.99
113-4543211-911146-	12/05/2024	14136	SYSTON 18/2 Fire Security Burglar Statio	01 2230 650 000 000	71.75
112-3244255-1373036	12/05/2024	14285	Kids Headphones	01 1100 610 003 011	314.32
112-4829212-3291426	12/05/2024	14276	shipping	01 1100 610 000 000	6.76
112-4829212-3291426	12/05/2024	14276	Thick Soft Felt Fabric Sheet	01 1100 610 001 042	59.95
112-4829212-3291426	12/05/2024	14276	Black Cardstock	01 1100 610 001 042	28.35
112-4829212-3291426	12/05/2024	14276	Bulk Card Stock	01 1100 610 001 042	29.97
112-4829212-3291426	12/05/2024	14276	Punchy Pastel Colored Paper	01 1100 610 001 042	20.99
112-4829212-3291426	12/05/2024	14276	Frosty Colored Paper	01 1100 610 001 042	18.99
112-4829212-3291426	12/05/2024	14276	Spectrum Paper Assortment	01 1100 610 001 042	1.30
112-4829212-3291426	12/05/2024	14276	4 Plece Silicone Spatula Set	01 1100 733 001 042	29.94
112-5391362-4084264	12/05/2024	14324	Men's shaver	01 1200 610 001 902	41.95
112-5743297-3156263	12/05/2024	14321	Eduvy headphones	01 1100 610 003 012	277.98
112-6749075-2547462	12/05/2024	14276	Bulk Card Stock	01 1100 610 001 042	26.30
112-6749075-2547462	12/05/2024	14276	Frosty Colored Paper	01 1100 610 001 042	16.09
112-8306279-9533003	12/05/2024	14416	Milwaukee Cordless Ratchet	01 2710 610 000 000	67.00
112-8603604-6286638	12/05/2024	14322	FIFINE Gaming USB Microphone for PC PS5	01 2220 610 001 000	223.60
112-8603604-6286638-	12/05/2024	14411	Rodent Repellent	01 2710 610 000 000	28.98
112-9895685-2166610	12/05/2024	14232	PENCILS	01 1100 610 001 000	32.88
112-9895685-2166610	12/05/2024	14232	AAA BATTERIES	01 1100 610 001 000	93.96
112-9895685-2166610	12/05/2024	14232	GLUE STICKS	01 1100 610 001 000	17.40
112-9895685-2166610	12/05/2024	14232	PAGE PROTECTORS	01 1100 610 001 000	19.32
112-9895685-2166610	12/05/2024	14232	PENCILS	01 1100 610 001 044	32.88
113-1647070-6473052	10/24/2024	14381	IvyRobes Unisex Reversible V Shape Choir	01 1100 610 001 032	109.95
113-1712128-0833862	10/31/2024	14369	JEMYGINS Solid Color Pre-tied Bow Tie Ad	01 1100 610 001 032	155.58
113-1712128-0833862	10/31/2024	14369	wet n wild Silk Finish Lipstick, Hydrati	01 1100 610 001 032	57.81
113-1712128-0833862	10/31/2024	14369	12pcs Nabi Retractable Waterproof Black	01 1100 610 001 032	39.96
113-2939332-1372243	12/05/2024	14445	floor tape	01 1100 610 001 034	51.18
113-5641492-0874652	12/05/2024	13948	2x rear tires for grasshopper	01 2620 610 000 000	109.76
114-8602560-6018634	12/05/2024	14378	Zep Truck and Trailer Wash	01 2710 610 000 000	67.22
2024-10-ELL PAPERS	12/05/2024	14339	ELL Papers sent home	01 1150 610 000 000	2.04

Check Total: 4,831.32

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101			
2024-25-MEMBERSHIP J	12/05/2024	14316	NMEA Convention Registration	01 1100 810 001 032	105.00
2024-25-MEMBERSHIP K	12/05/2024	14314	Registration for Nebraska Music Educatio	01 1100 580 001 030	105.00
2024-BOARD MEAL	12/05/2024		OCT BOARD MEAL	01 2310 890 000 000	35.49
2024-LODGING	12/05/2024	14329	Lodging	01 1100 330 003 000	131.04
2024-MEMBERSHIP	12/05/2024	14315	National Association For Music Educators	01 1100 810 001 032	142.00
2024-SUPPLIES	12/05/2024	14443	18" diameter 3 blade fan	01 2620 610 001 000	126.57
2024-SUPPLIES	12/05/2024	14443	1/5 hp motor	01 2620 610 001 000	230.02
2024-ZOO MILEAGE	12/05/2024	14341	zoo mileage	01 2410 890 003 000	59.15
941 POSTAGE	12/05/2024		941 QUARTERLY MAILING	01 2510 531 000 000	4.85
APPLE BILL	12/05/2024		APPLE APP RENEW	01 1100 650 001 000	8.51
ASD PROF DEV	12/05/2024	14265	ASD Professional Development Fee	01 1200 330 003 000	0.00
CARDS FOR LONGHORN	12/05/2024		LONGHORN CARD SLEEVES	01 2410 610 001 000	57.40
CLEANING SUPPLIES	12/05/2024		ROOM SPRAY AND CLEANING	01 1100 610 001 000	36.07
DRIVER CHECKS 24-11	12/05/2024	14317	Licence checks	01 2710 610 000 000	22.50
EBOOK	12/05/2024	14403	Practical Guide to PKI with Windows Serv	01 2230 610 000 000	25.26
HOLOCAUST PRESENTAT-	12/05/2024	14352	This is to go to the Arvada Center in Ar	01 1100 610 001 038	456.00
HOLOCAUST PRESENTATI	12/05/2024	14374	adjusted tickets price for e adults to a	01 1100 610 001 038	90.00
LONGHORN WAY 2024-10	12/05/2024	14409	Lunch at Sanford's in Cheyenne	01 2410 580 001 906	333.09
SPED CURRICULUM	12/05/2024		SPED CURRICULUM	01 1200 610 001 902	138.45
WTC XC MEAL	10/07/2024	14330	WTC XC Meal	01 2320 580 000 000	14.65

*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 4,831.32



KIMBALL PUBLIC SCHOOLS

Administration Offices
 901 South Nadine Street
 Kimball, NE 69145

Mr. Trevor Anderson, Superintendent
 Carmela Graves, Business Manager

(308) 235-2188
 Fax (308) 235-3269

December 9, 2024

Treasurer's report is as follows:

	Nov-24	Nov-23
Amount received from County Treasurer	99,345.53	98,479.20
Bank Balance November 29, 2024	66,533.34	210,838.49
Savings Account General Funds November 29, 2024	2,057,930.17	2,206,061.36
Depreciation Fund November 29, 2024	414,763.59	394,688.04
Building Fund November 29, 2024	398,586.47	523,275.83
Nutrition Fund November 29, 2024	91,089.60	89,291.44
Activity Fund November 29, 2024	74,663.67	137,951.33
Total Available Funds	3,103,566.84	3,562,106.49
Payroll Gross	356,328.17	340,344.14
Amount of Bills	134,311.97	109,997.71
Blue Cross Blue Shield/HSA Pmt/UNUM Life	89,618.50	90,514.39
Nebraska School Retirement	33,094.74	31,677.78
FirsTier Bank (FICA)	26,510.19	25,469.73
Total Amount of Expenses	639,863.57	598,003.75
Balance Remaining after Expenses	2,463,703.27	2,964,102.74

Monthly Finance Report to the Board

Dec-24

**Reconciled Balances as of November 30, 2024		
(Balance on Books)		
	2023-2024	2024-2025
General - Checking	\$ 210,838.49	\$ 66,533.34
General - Savings	\$ 2,206,061.36	\$ 2,057,930.17
Depreciation	\$ 394,688.04	\$ 414,763.59
Activity	\$ 137,951.33	\$ 74,663.67
Nutrition	\$ 89,291.44	\$ 91,089.60
Spec Building	\$ 523,275.83	\$ 398,586.47
FUNDS TOTAL	\$ 3,562,106.49	\$ 3,103,566.84

DECEMBER GF EXPENDITURES		
	2023-2024	2024-2025
GF Bills Payable	\$ 87,669.18	\$ 111,920.89
GF Payroll	\$ 477,171.99	\$ 493,620.79
(including Ins, RET & Tax)	\$ 564,841.17	\$ 605,541.68
NOVEMBER REVENUE		
Beginning Cash	\$ 132,137.26	\$ 72,148.08
GF Transfer	\$ 550,000.00	\$ 575,000.00
State Aid	\$ 61,562.00	\$ 16,752.00
Kimball County	\$ 98,479.20	\$ 99,345.33
Interest	\$ 9,317.97	\$ 7,226.70
Total Month Available	\$ 851,496.43	\$ 770,472.11

Three Year Comparison			
GF Revenue			
	2022-2023	2023-2024	2024-2025
September	\$ 1,742,904.71	\$ 1,755,327.15	\$ 1,318,416.39
October	\$ 174,086.98	\$ 276,514.37	\$ 626,365.47
November	\$ 119,263.73	\$ 174,307.86	\$ 124,264.87
December	\$ 134,113.69	\$ 274,775.16	
January	\$ 980,978.07	\$ 899,830.06	
February	\$ 697,558.26	\$ 445,468.50	
March	\$ 371,544.17	\$ 687,522.47	
April	\$ 361,418.71	\$ 221,548.69	
May	\$ 1,679,707.69	\$ 2,167,515.47	
June	\$ 651,665.08	\$ 518,146.54	
July	\$ 97,061.37	\$ 108,354.02	
August	\$ 117,420.86	\$ 157,456.04	
Running Total (YTD)	\$ 2,036,255.42	\$ 2,206,149.38	\$ 2,069,046.73
Total Revenue	\$ 7,127,723.32	\$ 7,686,766.33	\$ 2,069,046.73
% OF BUD (YTD)	28.21%	28.72%	26.03%
Annual Budget	\$ 7,217,500.00	\$ 7,682,000.00	\$ 7,950,000.00
% of Bud Rec	98.76%	100.06%	26.03%

DECEMBER NUTRITION FUND		
	2023-2024	2024-2025
NF Bills Payable	\$ 21,056.53	\$ 22,391.08
NF Payroll	\$ 10,834.00	\$ 11,930.81
	\$ 31,890.53	\$ 34,321.89
NOVEMBER REVENUE		
Beginning Cash	\$ 92,885.26	\$ 79,818.34
LUNCH INFINITE CAMPUS	\$ 8,399.23	\$ 1,690.13
SFSP Lunch Claim	\$ 22,247.00	\$ 43,033.85
Checks	\$ 4,729.65	\$ 2,879.46
INTEREST	\$ 333.24	\$ 286.17
	\$ 128,594.38	\$ 127,707.95

Three Year Comparison			
GF Expenditures			
	2022-2023	2023-2024	2024-2025
September	\$ 620,981.51	\$ 652,805.22	\$ 767,033.32
October	\$ 533,968.42	\$ 565,759.67	\$ 608,497.75
November	\$ 577,418.34	\$ 641,328.85	\$ 580,218.48
December	\$ 548,958.90	\$ 574,717.65	
January	\$ 515,206.81	\$ 521,289.42	
February	\$ 571,713.07	\$ 617,541.81	
March	\$ 544,625.81	\$ 600,409.42	
April	\$ 559,954.31	\$ 570,373.82	
May	\$ 608,072.01	\$ 691,531.68	
June	\$ 560,529.78	\$ 577,800.87	
July	\$ 476,687.88	\$ 550,748.19	
August	\$ 649,809.34	\$ 567,897.35	
Running Total (YTD)	\$ 1,732,368.27	\$ 1,859,893.74	\$ 1,955,749.55
Total Expenditures	\$ 6,767,926.18	\$ 7,132,203.95	\$ 1,955,749.55
	2022-2023	2023-2024	2024-2025
% of Bud Spent (YTD)	17.99%	18.73%	19.68%
Annual Budget	\$ 9,629,521.00	\$ 9,928,634.00	\$ 9,935,895.00
% of Bud Spent	70.28%	71.83%	19.68%

BOARD BUDGET REPORT OF EXPENSES

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
01	GENERAL FUND								
000	AMT ABSORB UNUSED BUDGET AUTH	0.00	0.00	1,905,895.00	0.00	0.00	0.00	2,091,934.00	0.00
105	EXECUTIVE ADMINISTRATION SALARIES	11,775.00	35,325.00	145,000.00	24.36	10,650.00	31,950.00	130,000.00	24.58
110	SALARIES NON-INSTRUCTIONAL	30,976.27	96,194.45	348,000.00	27.64	33,143.69	102,783.47	409,000.00	25.13
111	SALARIES TEACHERS/PROF STAFF	227,484.33	682,770.62	3,073,500.00	22.21	224,015.89	669,051.14	2,863,500.00	23.36
112	SALARIES PARAS	30,631.61	75,951.91	260,500.00	29.16	29,088.71	62,154.43	272,000.00	22.85
114	SALARIES DIRECTOR	2,649.74	8,648.44	35,000.00	24.71	3,425.00	8,867.34	35,000.00	25.34
116	SALARIES PROFESSIONAL NON-CERTIFIED	15,204.08	45,612.24	183,000.00	24.92	14,680.33	44,040.99	180,000.00	24.47
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	2,000.00	0.00	158.60	158.60	2,000.00	7.93
122	SUBSTITUTES PARAS	0.00	2,800.00	0.00	0.00	3,055.00	6,565.00	0.00	0.00
123	SUBSTITUTES SALARIES - TEACHERS	12,337.50	30,922.50	110,000.00	28.11	15,044.40	25,129.65	110,000.00	22.85
126	SUBSTITUTES SALARIES - PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	0.82	5.74	0.00	0.00	0.00	0.00	0.00	0.00
132	OVERTIME PARAS	88.56	160.57	1,000.00	16.06	108.16	196.20	0.00	0.00
150	ADDITIONAL COMP NON-INSTRUCTIONAL	7,708.53	9,439.09	50,000.00	18.88	8,348.89	9,971.45	30,000.00	33.24
151	ADDITIONAL COMP TEACHERS/PROF STAFF	18,296.51	42,574.26	175,000.00	24.33	25,869.84	48,417.52	170,000.00	28.48
152	ADDITIONAL COMP PARAS	0.00	810.60	5,000.00	16.21	319.60	958.80	5,000.00	19.18
210	GROUP INSURANCE NON-INSTRUCTIONAL	4,203.52	13,467.78	52,100.00	25.85	4,085.25	11,574.60	54,600.00	21.20
211	GROUP INSURANCE TEACHERS/PROF STAFF	70,913.10	212,946.31	947,300.00	22.48	76,550.19	213,901.56	846,300.00	25.27
212	GROUP INSURANCE PARAS	236.18	304.44	750.00	40.59	48.49	87.54	600.00	14.59
213	GROUP INSURANCE LONG TERM SUB	690.85	1,993.00	10,000.00	19.93	670.04	1,941.83	9,500.00	20.44
214	GROUP INSURANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	GROUP INSURANCE SUPERINTENDENT	2,146.89	6,595.65	27,000.00	24.43	2,520.32	6,799.62	26,000.00	26.15
216	GROUP INSURANCE PROFESSIONAL NONCERTIFIE	6,588.26	19,922.25	80,500.00	24.75	6,957.57	19,774.41	77,000.00	25.68
220	SOCIAL SECURITY NON-INSTRUCTIONAL	2,762.79	7,504.25	30,800.00	24.36	3,048.80	7,090.47	27,500.00	25.78
221	SOCIAL SECURITY TEACHERS/PROF STAFF	18,332.63	54,100.72	288,500.00	18.75	18,725.86	53,739.65	248,200.00	21.65
222	SOCIAL SECURITY PARAS	2,311.73	6,050.90	22,100.00	27.38	2,491.71	5,345.42	20,600.00	25.95
223	SOCIAL SECURITY SUB TEACHERS	938.17	2,353.60	9,500.00	24.77	1,150.92	1,922.45	8,100.00	23.73
224	SOCIAL SECURITY DIRECTOR	198.23	648.18	3,000.00	21.61	257.55	664.94	3,000.00	22.16
225	SOCIAL SECURITY SUPERINTENDENT	896.74	2,689.92	11,000.00	24.45	810.62	2,432.01	10,500.00	23.16
226	SOCIAL SECURITY PROFESSIONAL/NONCERTIFIE	1,142.18	3,426.28	15,000.00	22.84	1,102.16	3,306.48	15,000.00	22.04
229	SOCIAL SECURITY EARLY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	3,008.91	8,652.73	35,500.00	24.37	3,433.71	8,592.17	32,000.00	26.85
231	RETIREMENT TEACHERS/PROF STAFF	24,157.72	71,149.54	349,500.00	20.36	24,159.75	70,054.12	308,500.00	22.71
232	RETIREMENT PARAS	2,822.07	7,385.88	26,600.00	27.77	2,856.11	5,782.23	25,600.00	22.59
233	tax expense	444.25	1,063.10	4,500.00	23.62	548.64	1,044.03	0.00	0.00
234	RETIREMENT DIRECTOR	0.00	7.04	100.00	7.04	0.00	4.29	100.00	4.29
235	RETIREMENT SUPERINTENDENT	1,163.11	3,489.33	14,000.00	24.92	1,051.98	3,155.95	13,000.00	24.28
236	RETIREMENT PROFESSIONAL NONCERTIFIED	1,501.83	4,505.49	18,500.00	24.35	1,450.09	4,350.27	18,500.00	23.51
237	INCREASED RETIREMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239	EARLY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	4,619.62	18,500.00	24.97	0.00	4,966.00	11,000.00	45.15
271	WORKMEN'S COMP TEACHERS/PROF STAFF	0.00	17,158.38	14,000.00	122.56	0.00	15,600.00	22,000.00	70.91
280	HEALTH BENEFIT PAID NON-INSTRUCTIONAL	258.08	800.90	3,000.00	26.70	391.72	1,164.66	5,000.00	23.29
281	HEALTH BENEFIT PAID TEACHERS/PROF STAFF	3,125.04	9,388.27	76,750.00	12.23	2,942.67	14,115.41	49,000.00	28.81
282	HEALTH BENEFIT PAID PARAS	0.00	0.00	0.00	0.00	0.00	0.07	0.00	0.00
283	HSA	98.27	255.00	0.00	0.00	107.56	333.63	0.00	0.00
286	HEALTH BENEFIT PAID PROF NON-CERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
291	OTHER BENEFITS TEACHERS/PROF STAFF	710.50	2,046.98	3,000.00	68.23	0.00	0.00	5,500.00	0.00
293	OTHER BENEFITS SUBSTITUTES	390.11	576.71	1,000.00	57.67	0.00	0.00	1,000.00	0.00
315	AUDIT	0.00	1,986.00	30,000.00	64.45	0.00	0.00	30,000.00	0.00
317	LEGAL SERVICES	0.00	762.50	25,000.00	3.05	616.00	1,546.20	25,000.00	6.18
320	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	EMPLOYEE TRAINING/PROF DEVELOPMENT	227.70	16,869.49	12,500.00	138.57	251.90	2,542.80	17,500.00	14.53
332	MILEAGE TO PARENTS	0.00	0.00	3,000.00	14.00	692.05	692.05	4,000.00	17.30
334	MILEAGE PAID TO OTHERS	0.00	0.00	2,000.00	0.00	0.00	(99.74)	8,000.00	(1.25)

BOARD BUDGET REPORT OF EXPENSES

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
340	OTHER PROFESSIONAL SERVICES	0.00	13,407.49	45,500.00	35.68	1,262.52	3,782.70	55,000.00	6.88
350	Technical services	0.00	0.00	20,000.00	0.00	400.00	400.00	0.00	0.00
352	other technical services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382	REIMBURSIBLE DISTANCE LEARNING	2,257.20	6,791.60	29,000.00	23.42	2,251.96	6,172.76	29,000.00	21.29
410	WATER AND SEWER	4,527.48	13,712.38	40,000.00	34.28	4,041.28	12,661.52	40,000.00	31.65
420	CLEANING SERVICES	8,720.00	23,191.46	70,000.00	33.13	8,515.00	8,515.00	0.00	0.00
442	RENTALS OF EQUIPMENT AND VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
443	RENTALS OF COMP AND RELATED EQUIPMENT	84.65	84.65	0.00	0.00	0.00	0.00	0.00	0.00
490	ASBESTOS ABATEMENT	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
520	INSURANCE OTHER THAN EMPLOYEE BENEFITS	0.00	157,079.00	147,500.00	106.49	0.00	141,368.00	130,000.00	108.74
521	FIDELITY BOND PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
530	TELEPHONE	2,285.90	7,778.59	20,000.00	51.89	3,843.25	5,780.27	20,000.00	28.90
531	POSTAGE	0.00	136.13	3,000.00	4.65	0.00	103.85	2,500.00	4.15
540	ADVERTISING AND PRINTING	593.80	1,509.89	5,000.00	30.20	166.48	1,016.11	5,000.00	20.32
561	TUITION PAID TO OTHER DISTRICTS	4,500.00	29,940.88	104,000.00	28.79	7,623.60	15,247.20	87,000.00	17.53
569	TUITION OTHER (OUT OF STATE)	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
580	TRAVEL EXPENSE AND MILEAGE	117.95	1,823.10	38,500.00	11.64	3,761.63	6,267.33	49,600.00	12.64
591	ESU - MIPS CLERICAL	13,179.42	28,169.93	190,000.00	14.83	11,664.46	27,474.39	239,500.00	11.47
610	SUPPLIES	11,126.88	46,064.86	238,500.00	28.63	19,213.05	42,810.05	240,000.00	17.84
621	NATURAL GAS	7,862.33	30,314.65	130,000.00	23.32	6,244.10	18,089.09	105,000.00	17.23
626	GAS AND OIL	5,746.23	11,196.44	50,000.00	24.13	6,214.78	14,198.49	60,000.00	23.66
640	TEXTBOOKS	695.00	11,699.56	94,000.00	12.78	920.05	9,715.93	95,000.00	10.23
641	AUDIO VISUAL MATERIALS	0.00	239.20	0.00	0.00	0.00	0.00	0.00	0.00
642	AUDIO-VISUAL MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643	WEB/CLOUD BASED SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
650	SUPPLIES-TECHNOLOGY RELATED	225.09	10,207.96	43,500.00	23.53	473.68	969.41	43,000.00	2.25
720	BUILDINGS AND IMPROVEMENTS	0.00	11,018.28	31,000.00	35.54	1,666.99	10,068.89	31,000.00	32.48
732	VEHICLE ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00
733	FURNITURE AND EQUIPMENT	259.18	11,715.97	97,000.00	40.40	31,525.87	44,396.96	93,000.00	47.74
734	COMPUTER EQUIPMENT (HARDWARE)	0.00	0.00	7,500.00	0.00	0.00	0.00	7,500.00	0.00
735	COMPUTER SOFTWARE	10,598.11	14,138.85	30,000.00	54.60	2,475.00	9,122.82	30,000.00	30.41
739	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
805	DEBT SERVICE (CLEAN HARBORS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
807	REVALUATION OF TAXABLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	DUES AND FEES	575.00	2,980.75	17,000.00	22.90	600.75	3,522.26	27,500.00	12.81
890	OTHER MISC OBJECTS	442.45	9,483.44	56,000.00	18.48	3,634.63	5,541.00	83,500.00	6.64
912	TRANSFERS TO LUNCH FROM GEN FD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913	TRANSFERS TO ACTIVITY ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
915	OTHER TRANSFERS (DEPR FUND)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	GENERAL FUND	580,218.48	1,956,620.72	9,935,895.00	20.51	641,328.85	1,859,893.74	9,928,634.00	18.73
02	DEPRECIATION FUND								
442	RENTALS OF EQUIPMENT AND VEHICLES	25,782.00	25,782.00	0.00	0.00	0.00	0.00	0.00	0.00
450	CONSTRUCTION SERVICES	4,409.40	4,409.40	420,000.00	1.05	32,375.00	32,375.00	482,512.00	6.71
610	SUPPLIES	0.00	0.00	108,657.00	0.16	0.00	0.00	0.00	0.00
732	VEHICLE ACQUISITION	0.00	0.00	200,000.00	0.00	187,430.43	187,430.43	200,000.00	93.72
733	FURNITURE AND EQUIPMENT	2,965.00	4,285.00	100,000.00	6.35	0.00	1,046.73	100,000.00	1.05
739	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02	DEPRECIATION FUND	33,156.40	34,476.40	828,657.00	4.43	219,805.43	220,852.16	782,512.00	28.22
05	ACTIVITIES								
352	other technical services	780.00	9,355.00	21,500.00	45.19	270.00	8,555.00	17,500.00	48.89
580	TRAVEL EXPENSE AND MILEAGE	774.00	1,772.96	41,000.00	15.39	1,924.82	7,680.27	26,500.00	28.98
610	SUPPLIES	5,668.32	27,817.21	317,000.00	19.58	13,151.60	51,308.16	298,000.00	17.22
733	FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
735	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
739	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	DUES AND FEES	2,699.47	5,305.47	20,000.00	31.48	785.94	6,771.61	8,000.00	84.65
890	OTHER MISC OBJECTS	100.00	100.00	500.00	20.00	0.00	0.00	0.00	0.00
05	ACTIVITIES	10,021.79	44,350.64	400,000.00	21.23	16,132.36	74,315.04	350,000.00	21.23
06	SCHOOL NUTRITION								
110	SALARIES NON-INSTRUCTIONAL	9,474.83	26,610.06	115,000.00	23.14	10,335.69	26,615.36	119,000.00	22.37
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	GROUP INSURANCE NON-INSTRUCTIONAL	858.31	2,574.93	11,000.00	23.41	921.98	2,525.78	10,500.00	24.06

BOARD BUDGET REPORT OF EXPENSES

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
211	GROUP INSURANCE TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY NON-INSTRUCTIONAL	714.75	2,005.42	9,000.00	22.28	780.62	2,005.88	10,500.00	19.10
221	SOCIAL SECURITY TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	887.68	2,534.15	12,000.00	21.12	774.05	4,855.97	11,500.00	42.23
231	RETIREMENT TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	0.00	28,000.00	0.00	0.00	0.00	2,000.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	0.00	25,000.00	0.00	0.00	0.00	15,000.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	4,000.00	0.00	0.00	1,131.20	545.00	207.56
610	SUPPLIES	1,375.32	2,641.59	13,000.00	20.32	1,113.40	3,875.86	11,000.00	35.24
630	FOOD	22,704.59	62,801.59	210,000.00	29.91	24,277.81	61,921.67	210,000.00	29.49
733	FURNITURE AND EQUIPMENT	0.00	36.65	10,000.00	41.11	2,268.00	3,585.29	5,000.00	71.71
739	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
890	OTHER MISC OBJECTS	0.00	0.00	3,000.00	2.00	0.00	525.00	1,000.00	52.50
06	SCHOOL NUTRITION	36,015.48	99,204.39	440,000.00	23.49	40,471.55	107,042.01	396,045.00	27.03
08	SPECIAL BUILDING FUND								
450	CONSTRUCTION SERVICES	0.00	10,324.42	175,000.00	5.90	0.00	2,259.88	0.00	0.00
720	BUILDINGS AND IMPROVEMENTS	0.00	0.00	234,347.00	0.21	1,023.12	1,023.12	600,000.00	0.17
733	FURNITURE AND EQUIPMENT	0.00	0.00	160,000.00	0.00	0.00	(394.77)	250,293.00	(0.16)
830	830	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
831	REDEMPTION OF PRINCIPAL	0.00	0.00	260,000.00	0.00	0.00	0.00	0.00	0.00
832	INTEREST	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
08	SPECIAL BUILDING FUND	0.00	10,324.42	839,347.00	1.29	1,023.12	2,888.23	850,293.00	0.34
Grand Total:		659,412.15	2,144,976.57	12,443,899.00	18.27	918,761.31	2,264,991.18	12,307,484.00	18.40

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
02 1510	INTEREST ON LOCAL REV RECEIPTS	1,366.24	4,655.56	10,000.00	46.56	2,098.69	6,883.00	15,000.00	45.89
02 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	400,000.00	0.00	0.00	0.00	200,000.00	0.00
02 5301	INSURANCE ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 5690	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>1,366.24</u>	<u>4,655.56</u>	<u>410,000.00</u>	<u>1.14</u>	<u>2,098.69</u>	<u>6,883.00</u>	<u>215,000.00</u>	<u>3.20</u>
02	DEPRECIATION FUND	1,366.24	4,655.56	410,000.00	1.14	2,098.69	6,883.00	215,000.00	3.20
05	ACTIVITIES								
05 1510 0500	HS MISCELLANEOUS FUND	0.00	0.00	0.00	0.00	0.00	627.33	0.00	0.00
05 1510 0502	HS INTEREST EARNED ON ACCOUNT	296.77	1,093.49	3,000.00	36.45	552.05	1,204.99	2,000.00	60.25
05 1710 0100	ATHLETIC FUND	0.00	0.00	0.00	0.00	287.24	287.24	5,000.00	5.74
05 1710 0101	ACTIVITY TICKETS	0.00	849.56	2,000.00	42.48	0.00	1,685.00	5,000.00	33.70
05 1710 0110	FB GATE RECEIPTS	0.00	2,649.50	3,000.00	88.32	0.00	2,432.75	3,000.00	81.09
05 1710 0120	VB GATE RECEIPTS	58.48	1,179.48	2,000.00	58.97	0.00	1,791.75	2,000.00	89.59
05 1710 0140	BBB/GBB GATE RECEIPTS	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
05 1710 0150	WR GATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0160	TR GATE RECEIPTS	0.00	0.00	1,000.00	0.00	0.00	0.00	2,000.00	0.00
05 1710 0180	JH FOOTBALL ADMISSIONS	0.00	839.00	1,000.00	83.90	0.00	109.00	1,000.00	10.90
05 1710 0181	JH VOLLEYBALL ADMISSIONS	0.00	750.00	500.00	150.00	0.00	323.00	500.00	64.60
05 1710 0182	JH BASKETBALL ADMISSIONS	499.00	499.00	1,000.00	49.90	225.00	225.00	1,000.00	22.50
05 1710 0183	JH WRESTLING ADMISSIONS	497.00	497.00	1,000.00	49.70	310.00	310.00	1,000.00	31.00
05 1710 0184	JH TRACK FEES	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
05 1740 0701	FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1790 0130	XC ENTRY FEES	0.00	560.00	1,000.00	56.00	0.00	640.00	1,000.00	64.00
05 1790 0154	WR DUES AND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1790 0170	BOYS GOLF ENTRY FEES	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1790 0176	GIRLS GOLF ENTRY FEES	0.00	100.00	500.00	20.00	0.00	50.00	500.00	10.00
05 1790 0183	JH WRESTLING FEES	450.00	450.00	0.00	0.00	525.00	675.00	0.00	0.00
05 1790 0184	JH TRACK FEES	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1790 0210	PADLOCK DEPOSITS	14.00	21.00	100.00	21.00	0.00	57.00	250.00	22.80
05 1790 0211	BOOK FINES/FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1790 0265	JH QUIZ BOWL	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1790 0701	FFA FUND	0.00	60.00	0.00	0.00	0.00	0.00	30,000.00	0.00
05 1920 000	DONATIONS & SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00
05 1920 0205	FFA PLASMACAM FUND	0.00	0.00	100.00	0.00	0.00	0.00	500.00	0.00
05 1920 0218	HS STUDENT COUNCIL	0.00	394.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1920 0260	HS QUIZ BOWL	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1920 0265	JH QUIZ BOWL	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1920 0266	ACTIVITIES SPONSOR	0.00	3,000.00	30,000.00	10.00	0.00	10.00	30,000.00	0.03

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
05 1920 0324	CLASS OF 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1920 0325	CLASS OF 2025	0.00	344.41	0.00	0.00	0.00	3,824.30	0.00	0.00
05 1920 0326	CLASS OF 2026	0.00	9,524.74	0.00	0.00	0.00	0.00	0.00	0.00
05 1920 0327	CLASS OF 2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1920 0701	FFA FUND	0.00	385.53	0.00	0.00	415.00	6,797.00	0.00	0.00
05 1920 0738	ESPORTS FUNDRAISER	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1990 0100	OTHER LOCAL REVENUE	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
05 1990 0109	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0180	JH FOOTBALL OTHER LOCAL REVENUE	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1990 0199	STATE/NATIONAL EXPENSES	0.00	190.74	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0202	YEARBOOK	0.00	0.00	100.00	0.00	0.00	65.00	500.00	13.00
05 1990 0208	FACILITY USE	0.00	25.00	500.00	5.00	0.00	25.00	500.00	5.00
05 1990 0220	WOODSHOP PROJECTS	0.00	0.00	6,000.00	0.00	362.03	362.03	5,000.00	7.24
05 1990 0235	THE RANCH	0.00	319.92	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0260	HS QUIZ BOWL	0.00	197.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0265	JH QUIZ BOWL	0.00	197.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0313	CLASS OF 2013	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
05 1990 0323	CLASS OF 2023	0.00	0.00	0.00	0.00	0.00	74.45	0.00	0.00
05 1990 0324	CLASS OF 2024	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
05 1990 0325	CLASS OF 2025	0.00	0.00	500.00	0.00	0.00	4,952.02	20,000.00	24.76
05 1990 0326	CLASS OF 2026	66.31	66.31	20,000.00	0.33	0.00	717.80	0.00	0.00
05 1990 0327	CLASS OF 2027	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
05 1990 0400	GRADE ACTIVITY MISCELLANEOUS	4,566.09	4,566.09	1,000.00	456.61	0.00	2,000.00	500.00	400.00
05 1990 0410	GRADE ACTIVITY LEADERSHIP FUND	492.12	1,023.62	1,000.00	102.36	371.78	371.78	0.00	0.00
05 1990 0500	HS MISCELLANEOUS FUND	0.00	0.00	1,000.00	0.00	0.00	1,050.00	500.00	210.00
05 1990 0501	HS HONOR ROLL CERTIFICATES	0.00	0.00	0.00	0.00	0.00	(74.45)	0.00	0.00
05 1990 0601	BAND ACTIVITY	0.00	647.93	1,500.00	43.20	200.00	560.00	1,500.00	37.33
05 1990 0606	SHOW CHOIR UNIFORMS	517.92	3,158.73	4,000.00	78.97	655.00	3,905.00	5,500.00	71.00
05 1990 0607	ELEM SHOW CHOIR	0.00	418.00	500.00	83.60	0.00	337.00	0.00	0.00
05 1990 0701	FFA FUND	0.00	1,695.37	30,000.00	5.65	0.00	0.00	0.00	0.00
05 1990 0705	CHEERLEADING FUNDRAISING	125.00	3,380.00	30,000.00	11.27	200.00	8,403.00	25,000.00	33.61
05 1990 0709	JH STUDENT COUNCIL	0.00	0.00	500.00	0.00	0.00	0.00	100.00	0.00
05 1990 0711	HS STUCO FUNDRAISER	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1990 0713	NATIONAL HONOR SOCIETY FUNDRAISER	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1990 0715	XC FUNDRAISING	0.00	1,830.00	1,500.00	122.00	0.00	1,092.00	1,500.00	72.80
05 1990 0717	BOYS GOLF FUNDRAISING	0.00	0.00	1,500.00	0.00	0.00	500.00	1,500.00	33.33
05 1990	GIRLS GOLF FUNDRAISING	0.00	400.00	1,500.00	26.67	0.00	190.00	1,500.00	12.67

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
0719									
05 1990 0721	FB FUNDRAISING	1,400.00	4,885.00	5,000.00	97.70	400.00	1,175.00	10,000.00	11.75
05 1990 0723	VOLLEYBALL FUNDRAISER	0.00	5,903.41	4,000.00	147.59	170.00	565.00	10,000.00	5.65
05 1990 0724	JH VOLLEYBALL FUNDRAISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0725	BBB FUNDRAISING	0.00	0.00	5,000.00	0.00	0.00	0.00	7,000.00	0.00
05 1990 0727	GBB FUNDRAISING	2,360.00	2,360.00	5,000.00	47.20	200.00	318.00	7,000.00	4.54
05 1990 0729	WRESTLING FUNDRAISING	0.00	0.00	4,000.00	0.00	0.00	0.00	3,000.00	0.00
05 1990 0731	TRACK FUNDRAISING	0.00	0.00	4,000.00	0.00	0.00	150.00	3,000.00	5.00
05 1990 0735	WEIGHT LIFTING CLUB	0.00	0.00	1,000.00	0.00	0.00	(800.00)	7,000.00	(11.43)
05 1990 0738	ESPORTS OTHER LOCAL REVENUE FUNDRAISER	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1990 0741	ART CLASS PROJECTS	0.00	48.00	0.00	0.00	0.00	0.00	100.00	0.00
05 1990 0751	7-12 RESOURCE RM FUNDRAISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0753	SPEECH FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1990 0755	ONE ACT FUNDRAISING	0.00	394.00	1,000.00	39.40	0.00	0.00	1,000.00	0.00
05 1990 0757	LONGHORNS COMMITTED	0.00	0.00	1,000.00	0.00	200.00	200.00	1,000.00	20.00
05 1990 0759	CIVICS FUNDRAISER	0.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
05 1990 0762	EDUCATION QUEST	0.00	2,500.00	2,500.00	100.00	2,500.00	2,500.00	2,500.00	100.00
05 1990 0764	LONGHORN APPAREL	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00
05 5200 0201	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>11,342.69</u>	<u>57,402.83</u>	<u>250,300.00</u>	<u>22.93</u>	<u>7,573.10</u>	<u>49,696.99</u>	<u>218,450.00</u>	<u>22.75</u>
05	ACTIVITIES	11,342.69	57,402.83	250,300.00	22.93	7,573.10	49,696.99	218,450.00	22.75
06	SCHOOL NUTRITION								
06 1510	INTEREST ON LOCAL REV RECEIPTS	286.17	1,212.10	5,000.00	24.24	333.24	1,115.04	4,000.00	27.88
06 1611	STUDENT LUNCHESES	4,570.39	15,903.47	20,000.00	79.52	13,128.88	44,067.87	110,000.00	40.06
06 1612	STUDENT BREAKFASTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 1613	SPECIAL MILK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 1620	FOOD PROGRAM ADULT RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 1990	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3150	SCHOOL LUNCH-STATE SHARE	0.00	0.00	100,000.00	0.00	0.00	9,816.77	210,000.00	4.67
06 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 4210	SCHOOL LUNCH (FED ONLY)	43,033.85	53,371.92	200,000.00	26.69	22,247.00	42,524.24	0.00	0.00
06 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>47,890.41</u>	<u>70,487.49</u>	<u>325,000.00</u>	<u>21.69</u>	<u>35,709.12</u>	<u>97,523.92</u>	<u>324,000.00</u>	<u>30.10</u>
06	SCHOOL NUTRITION	47,890.41	70,487.49	325,000.00	21.69	35,709.12	97,523.92	324,000.00	30.10
08	SPECIAL BUILDING FUND								
08 1100	PROPERTY TAX COMMISSION	5,281.15	158,638.41	475,000.00	33.40	2,389.43	131,640.74	420,000.00	31.34
08 1115	CARLINE TAXES	0.00	205.34	2,000.00	10.27	0.00	334.58	2,000.00	16.73
08 1140	PROP TAXES PENALTIES & INTEREST	174.75	677.59	2,000.00	33.88	73.46	403.08	2,000.00	20.15
08 1510	INTEREST ON LOCAL REV RECEIPTS	1,261.49	3,857.62	20,000.00	19.29	2,012.17	6,131.88	15,000.00	40.88
08 1920	CONTRIBUTIONS/DONATIONS PRIVATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3130	HOMESTEAD ALLOCATION	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
08 3131	PROPERTY TAX CREDIT	0.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00
08 3132	PROP TAX CREDIT-RAILROADS/PUBLIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3133	NAMEPLATE CAPACITY TAX	0.00	0.00	5,000.00	0.00	2,167.08	2,167.08	5,000.00	43.34
08 3180	PRO-RATA MOTOR VEHICLE	136.20	136.20	1,000.00	13.62	119.89	119.89	1,551.00	7.73

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
08 5400	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		6,853.59	163,515.16	545,000.00	30.00	6,762.03	140,797.25	485,551.00	29.00
08	SPECIAL BILLING FUND	6,853.59	163,515.16	545,000.00	30.00	6,762.03	140,797.25	485,551.00	29.00
Grand Total:		191,717.80	2,365,107.77	9,480,300.00	24.95	226,450.80	2,501,050.54	8,925,001.00	28.02

<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	FUND BALANCE	(72,163.53)	0.00	0.00	0.00	(72,163.53)
05 704 0100	ATHLETIC FUND	(121,290.91)	473.28	0.00	0.00	(121,764.19)
05 704 0101	ACTIVITY TICKETS	2,859.56	0.00	0.00	0.00	2,859.56
05 704 0107	WT ROOM SUPPLIES/EQUIP/MISC	(6,442.15)	0.00	0.00	0.00	(6,442.15)
05 704 0109	UNIFORMS	(28,382.49)	0.00	0.00	0.00	(28,382.49)
05 704 0110	FB GATE RECEIPTS	14,239.50	0.00	0.00	0.00	14,239.50
05 704 0111	FB OFFICIALS	(25,806.69)	0.00	0.00	0.00	(25,806.69)
05 704 0112	FB TRAVEL	(855.66)	0.00	0.00	0.00	(855.66)
05 704 0113	FB SUPPLIES/EQUIP/MISC	(32,814.92)	0.00	0.00	0.00	(32,814.92)
05 704 0116	VB TRAVEL	(838.32)	0.00	0.00	0.00	(838.32)
05 704 0120	VB GATE RECEIPTS	11,027.26	0.00	58.48	0.00	11,085.74
05 704 0121	VB OFFICIALS	(10,541.00)	0.00	0.00	0.00	(10,541.00)
05 704 0123	VB SUPPLIES/EQUIP/MISC	(1,970.14)	0.00	0.00	0.00	(1,970.14)
05 704 0130	XC ENTRY FEES	1,106.00	0.00	0.00	0.00	1,106.00
05 704 0133	XC SUPPLIES/EQUIP/MISC	(17,585.84)	0.00	0.00	0.00	(17,585.84)
05 704 0137	CHEERLEADING TRAVEL	(6,816.40)	0.00	0.00	0.00	(6,816.40)
05 704 0138	CHEERLEADING SUPPLIES/EQUIP/MISC	(1,519.95)	260.00	0.00	0.00	(1,779.95)
05 704 0140	BBB/GBB GATE RECEIPTS	21,489.54	0.00	0.00	0.00	21,489.54
05 704 0141	BBB/GBB OFFICIALS	(20,883.98)	780.00	0.00	0.00	(21,663.98)
05 704 0143	BBB SUPPLIES/EQUIP/MISC	(985.76)	0.00	0.00	0.00	(985.76)
05 704 0144	BASKETBALL DUES AND FEES	(2,335.33)	0.00	0.00	0.00	(2,335.33)
05 704 0145	BBALL BIG EQUIP/TECHNOLOGY/HUDL	(282.30)	0.00	0.00	0.00	(282.30)
05 704 0148	GBB SUPPLIES/EQUIP/MISC	0.00	0.00	0.00	0.00	0.00
05 704 0150	WR GATE RECEIPTS	1,131.10	0.00	0.00	0.00	1,131.10
05 704 0151	WR OFFICIALS	(3,662.00)	0.00	0.00	0.00	(3,662.00)
05 704 0152	WR TRAVEL	(1,745.97)	0.00	0.00	0.00	(1,745.97)
05 704 0153	WR SUPPLIES/EQUIP/MISC	(1,675.61)	0.00	0.00	0.00	(1,675.61)
05 704 0154	WR DUES AND FEES	(2,380.94)	350.00	0.00	0.00	(2,730.94)
05 704 0160	TR GATE RECEIPTS	3,183.95	0.00	0.00	0.00	3,183.95
05 704 0161	TR OFFICIALS	(622.50)	0.00	0.00	0.00	(622.50)
05 704 0162	TR TRAVEL	(11,728.73)	0.00	0.00	0.00	(11,728.73)
05 704 0163	TR SUPPLIES/EQUIP/MISC	(13,708.48)	0.00	0.00	0.00	(13,708.48)
05 704 0164	TRACK DUES AND FEES	(2,631.67)	0.00	0.00	0.00	(2,631.67)
05 704 0165	JH TRACK DUES AND FEES	(2,334.50)	0.00	0.00	0.00	(2,334.50)
05 704 0170	BOYS GOLF ENTRY FEES	(1,468.30)	1,653.82	0.00	0.00	(3,122.12)
05 704 0172	BOYS GOLF TRAVEL	(1,022.01)	0.00	0.00	0.00	(1,022.01)
05 704 0173	BOYS GOLF SUPPLIES/EQUIP/MISC	(6,789.65)	0.00	0.00	0.00	(6,789.65)
05 704 0176	GIRLS GOLF ENTRY FEES	(2,136.17)	620.65	0.00	0.00	(2,756.82)

Fund: 05 ACTIVITIES

<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 0178	GIRLS GOLF SUPPLIES/EQUIP/MISC	(3,822.27)	0.00	0.00	0.00	(3,822.27)
05 704 0180	JH FOOTBALL	1,179.27	0.00	0.00	0.00	1,179.27
05 704 0181	JH VOLLEYBALL	2,803.05	0.00	0.00	0.00	2,803.05
05 704 0182	JH BASKETBALL	(1,466.75)	0.00	499.00	0.00	(967.75)
05 704 0183	JH WRESTLING	929.64	0.00	947.00	0.00	1,876.64
05 704 0184	JH TRACK	1,311.51	0.00	0.00	0.00	1,311.51
05 704 0198	RANDOM DRUG TESTING	(5,614.22)	0.00	0.00	0.00	(5,614.22)
05 704 0199	STATE/NATIONAL EXPENSES	(46,273.96)	774.00	0.00	0.00	(47,047.96)
05 704 0201	TRANSFER ACCOUNT	125,054.90	0.00	0.00	0.00	125,054.90
05 704 0202	YEARBOOK	(14,626.55)	0.00	0.00	0.00	(14,626.55)
05 704 0203	VO AG PROJECT MATERIALS	(637.48)	0.00	0.00	0.00	(637.48)
05 704 0204	AG EQUIPMENT FUND	500.00	0.00	0.00	0.00	500.00
05 704 0205	FFA PLASMACAM FUND	(483.21)	0.00	0.00	0.00	(483.21)
05 704 0206	SPECIAL EDUCATION	38.61	0.00	0.00	0.00	38.61
05 704 0207	JR CLASS CONCESSION EQUIP FUND	949.44	0.00	0.00	0.00	949.44
05 704 0208	FACILITY USE	1,210.00	0.00	0.00	0.00	1,210.00
05 704 0210	PADLOCK DEPOSITS	983.45	0.00	14.00	0.00	997.45
05 704 0211	BOOK FINES/FEES	2,010.01	0.00	0.00	0.00	2,010.01
05 704 0212	READ-A-THON	0.00	0.00	4,566.09	0.00	4,566.09
05 704 0215	SPEECH	(2,421.66)	0.00	0.00	0.00	(2,421.66)
05 704 0216	WORLD STRIDES TRIP FUND	12.38	0.00	0.00	0.00	12.38
05 704 0218	HS STUDENT COUNCIL	(3,077.88)	0.00	0.00	0.00	(3,077.88)
05 704 0219	NATIONAL HONOR SOCIETY	(1,362.69)	0.00	0.00	0.00	(1,362.69)
05 704 0220	WOODSHOP PROJECTS	(1,512.24)	253.22	0.00	0.00	(1,765.46)
05 704 0222	BACKPACK FOOD PROGRAM	2,979.00	0.00	0.00	0.00	2,979.00
05 704 0225	ONE ACTS	(4,187.55)	0.00	0.00	0.00	(4,187.55)
05 704 0230	MILK BREAK	559.90	0.00	0.00	0.00	559.90
05 704 0235	THE RANCH	(2,133.66)	0.00	0.00	0.00	(2,133.66)
05 704 0240	PALS MENTORING	1,446.08	0.00	0.00	0.00	1,446.08
05 704 0245	HEALTH & WELLNESS FUND	3,266.34	0.00	0.00	0.00	3,266.34
05 704 0250	DISTRICT PROJECT FUND	8,230.19	0.00	0.00	0.00	8,230.19
05 704 0255	SANTA'S ELVES DONATION FUND	62.20	0.00	0.00	0.00	62.20
05 704 0260	HS QUIZ BOWL	295.10	0.00	0.00	0.00	295.10
05 704 0265	JH QUIZ BOWL	1,086.56	0.00	0.00	0.00	1,086.56
05 704 0266	ACTIVITIES SPONSORS	25,004.99	0.00	0.00	0.00	25,004.99
05 704 0270	O'BRIEN READING CABINET	678.13	0.00	0.00	0.00	678.13
05 704 0323	CLASS OF 2023	112.49	0.00	0.00	0.00	112.49
05 704 0324	CLASS OF 2024	(1,013.38)	0.00	0.00	0.00	(1,013.38)

Fund: 05 ACTIVITIES

<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 0325	CLASS OF 2025	5,203.56	0.00	0.00	0.00	5,203.56
05 704 0326	CLASS OF 2026	5,962.37	957.93	66.31	0.00	5,070.75
05 704 0327	CLASS OF 2027	877.00	0.00	0.00	0.00	877.00
05 704 0400	GRADE ACTIVITY MISCELLANEOUS	17,994.33	0.00	0.00	0.00	17,994.33
05 704 0410	GRADE ACTIVITY LEADERSHIP FUND	1,305.55	560.00	492.12	0.00	1,237.67
05 704 0420	GRADE ACTIVITY SPECIAL EDUCATION	323.63	0.00	0.00	0.00	323.63
05 704 0450	JANICEK STOCK MARKET FUNDRAISER	650.10	0.00	0.00	0.00	650.10
05 704 0500	HS MISCELLANEOUS FUND	(32,774.64)	0.00	0.00	0.00	(32,774.64)
05 704 0501	HS HONOR ROLL CERTIFICATES	(1,153.12)	0.00	0.00	0.00	(1,153.12)
05 704 0502	HS INTEREST EARNED ON ACCOUNT	22,527.41	0.00	296.77	0.00	22,824.18
05 704 0601	BAND ACTIVITY	3,747.71	0.00	0.00	0.00	3,747.71
05 704 0602	SCHOOL INSTRUMENT & REPAIRS	927.46	0.00	0.00	0.00	927.46
05 704 0603	CHORUS	568.14	0.00	0.00	0.00	568.14
05 704 0605	MUSICAL PRODUCTIONS	2,195.15	0.00	0.00	0.00	2,195.15
05 704 0606	SHOW CHOIR UNIFORMS	4,608.81	0.00	517.92	0.00	5,126.73
05 704 0607	ELEM SHOW CHOIR	722.54	165.39	0.00	0.00	557.15
05 704 0701	FFA FUND	48,178.80	2,994.48	0.00	0.00	45,184.32
05 704 0703	JH CONCESSIONS	200.00	0.00	0.00	0.00	200.00
05 704 0705	CHEERLEADING FUNDRAISING	18,368.50	0.00	125.00	0.00	18,493.50
05 704 0707	INTERACT CLUB	467.92	0.00	0.00	0.00	467.92
05 704 0709	JH STUDENT COUNCIL	(893.29)	0.00	0.00	0.00	(893.29)
05 704 0711	HS STUCO FUNDRAISER	1,736.74	0.00	0.00	0.00	1,736.74
05 704 0713	NATIONAL HONOR SOCIETY FUNDRAISER	1,020.35	0.00	0.00	0.00	1,020.35
05 704 0715	XC FUNDRAISING	3,528.60	0.00	0.00	0.00	3,528.60
05 704 0717	BOYS GOLF FUNDRAISING	2,132.34	0.00	0.00	0.00	2,132.34
05 704 0719	GIRLS GOLF FUNDRAISING	2,124.54	0.00	0.00	0.00	2,124.54
05 704 0721	FB FUNDRAISING	2,552.78	44.07	1,400.00	0.00	3,908.71
05 704 0723	VOLLEYBALL FUNDRAISING	6,381.19	0.00	0.00	0.00	6,381.19
05 704 0725	BBB FUNDRAISING	1,791.97	0.00	0.00	0.00	1,791.97
05 704 0727	GBB FUNDRAISING	(1,705.04)	0.00	2,360.00	0.00	654.96
05 704 0729	WRESTLING FUNDRAISING	(126.79)	0.00	0.00	0.00	(126.79)
05 704 0731	TRACK FUNDRAISING	(428.24)	0.00	0.00	0.00	(428.24)
05 704 0735	WEIGHT LIFTING CLUB	171.26	0.00	0.00	0.00	171.26
05 704 0737	SPORTSMANSHIP FUND	202.73	0.00	0.00	0.00	202.73
05 704 0738	ESPORTS FUNDRAISER	625.00	0.00	0.00	0.00	625.00
05 704 0739	STAND	1,216.54	0.00	0.00	0.00	1,216.54
05 704 0740	ESPORTS	(615.40)	100.00	0.00	0.00	(715.40)
05 704 0741	ART CLASS PROJECTS	770.08	0.00	0.00	0.00	770.08

Fund: 05 ACTIVITIES

<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 0743	MATH CLUB	(589.18)	0.00	0.00	0.00	(589.18)
05 704 0745	SCIENCE CLUB	2.54	0.00	0.00	0.00	2.54
05 704 0747	MITCHELL SCIENCE GRANT	294.35	0.00	0.00	0.00	294.35
05 704 0749	SPANISH CLUB	68.79	0.00	0.00	0.00	68.79
05 704 0751	7-12 RESOURCE RM FUNDRAISING	680.84	0.00	0.00	0.00	680.84
05 704 0753	SPEECH FUNDRAISING	1,758.62	0.00	0.00	0.00	1,758.62
05 704 0755	ONE ACT FUNDRAISING	5,198.95	0.00	0.00	0.00	5,198.95
05 704 0757	LONGHORNS COMMITTED	4,207.83	34.95	0.00	0.00	4,172.88
05 704 0759	CIVICS FUNDRAISER	3,818.10	0.00	0.00	0.00	3,818.10
05 704 0762	EDUCATION QUEST	(1,230.08)	0.00	0.00	0.00	(1,230.08)
05 704 0763	TOM SOUTHARD MEMORIAL	3,429.00	0.00	0.00	0.00	3,429.00
05 704 0764	LONGHORN APPAREL	(1,083.83)	0.00	0.00	0.00	(1,083.83)
05 704 0999	SCHOLARSHIP FUND	216,734.98	0.00	0.00	0.00	216,734.98
Fund Total: 05		98,362.24	10,021.79	11,342.69	0.00	99,683.14



Mary Lynch Elementary School

December 2024 – Board of Education Report

Amanda Culek

Elementary Principal / Special Education Director

Enrollment

Pre-K:	19
Kindergarten	27
1st Grade	32
2nd Grade	25
3rd Grade	37
4th Grade	31
5th Grade	21
6th Grade	29
Total Enrollment	221

Professional Development

December 6th:

- Math Selection Process: Review Top 4 Math Programs @ ESU 13

Recognition

October Students of the Month: Stephanny Sanchez and Reese Hinton

October Staff Members of the Month: Ben Ferguson and Marci Munieo

Longhorn Challenge Update

Challenge Cards Completed to Date for Quarter 2: 214 Completed (Last Reported: 48)

Disciplinary Data

October 2024

Total Reported Incidents: 55

Classroom Managed Behaviors: 36 incidents, Not following expectations (36% of classroom-managed cases)

Office Referrals: 19 incidents, primarily physical aggression (47% of office-managed cases)

Observations:

There was a 25% increase in total incidents from October to November 2024 and an 18% decrease compared to November 2023.

November Recap

November 19th: Grandparent's Breakfast

December Plan

December 2nd – 19th: 12 Days of Expectation Challenge

December 4th: School Mental Health Visitation

December 11th: Picture Retakes

December 17th: Elementary Christmas Program

December 18th: Christmas Movie at Goodhand Theater

December 19th: Christmas Breakfast



Kimball Jr/Sr High School
Principal Board Report
December 2024

- Our current enrollment for the 24-25 School Year:

7th Grade	34
8th Grade	25
9th Grade	37
10th Grade	29
11th Grade	29
12th Grade	21
Total	175

*This is 8 more students than December 2023.

- The following students have been selected as Student of the Week since the last board meeting: Ragan Markum, Carly Norberg and Wyatt Cook
- The end of the semester is fast approaching! We have finished winter NSCAS testing for the 7th and 8th graders in math and will be conducting the English NSCAS test this upcoming week. Our Christmas music concert will be Thursday, December 12th at 6 pm in the auditorium. Finals this semester will occur December 17th and 18th. As part of our Christmas celebration, we will take students and staff to the Goodhand Theater on Thursday, December 19th, following our continued tradition of a 'family-style' lunch at 11 am.

December 2024 Superintendent Report

- Financial Update –

- 18.27% of the budget spent; 25% of fiscal year completed. 75% of year remaining and 81.73% of budget unspent.
- Through November 2024, we have spent 18.27% at this point in 2023 19.62%, and in 2022 20.06% had been spent.
- Actual Year-To-Date Expenditures are \$2,266,858.41.
- Compared to \$2,491,308.51 last year, \$1,876,384.25 two years ago and \$1,737,219.61 three years ago.
- The current cash balance in the General Fund is \$2,124,463.51.
- In 2023 at this time the balance was \$2,416,899.85, in 2022 the balance was at \$2,348,167.93.

- AQuESTT Ratings for KPS –

- The NDE released AQuESTT ratings for school districts in November from the 2023-24 school year.
- Our district was rated as an EXCELLENT district. Individually, Mary Lynch was rated as a GREAT school, our Junior High was rated as an EXCELLENT school, and our High School was rated as a GOOD school.
- I would like to commend all of our students and staff for their efforts put into our district attaining these rankings over the past school year.



Kimball Public Schools

Energy Savings Analysis

November 21, 2024

Jacob Hurla
President

jhurla@communitybuildingsolutions.com
785.580.3014



Project Savings Report

Overview of Results

Community Building Solutions is pleased to present the report detailing the successful savings achieved to date for Kimball Public Schools. This report details savings achieved during the first 12 full months of post-project performance.

CB Solutions projected annual energy savings resulting from this project in the amount of \$15,537. The chart at right indicates the project has achieved more than three times the guaranteed savings.

The remainder of this report provides an explanation of the methodology for calculating savings.

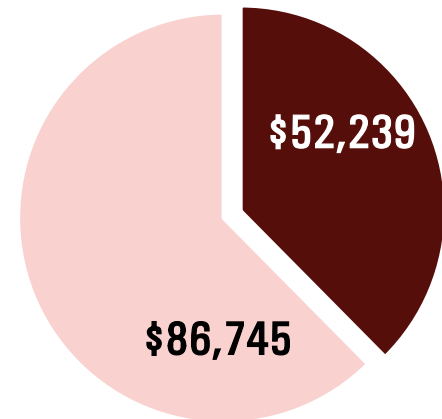
Contract Utility Rates

In calculating energy savings, CB Solutions applies Kimball Public School's electric and natural gas rates from the baseline period to the performance period.

Based on CY 2020, this rate is \$0.1212/kWh for electricity and \$0.6154/MMBTU for natural gas.

This approach eliminates the influence of rate inflation and most accurately measures the project's impact; however, it also means simply subtracting the new bills from the old bills yields a different (less accurate) savings figure.

Baseline: \$138,984

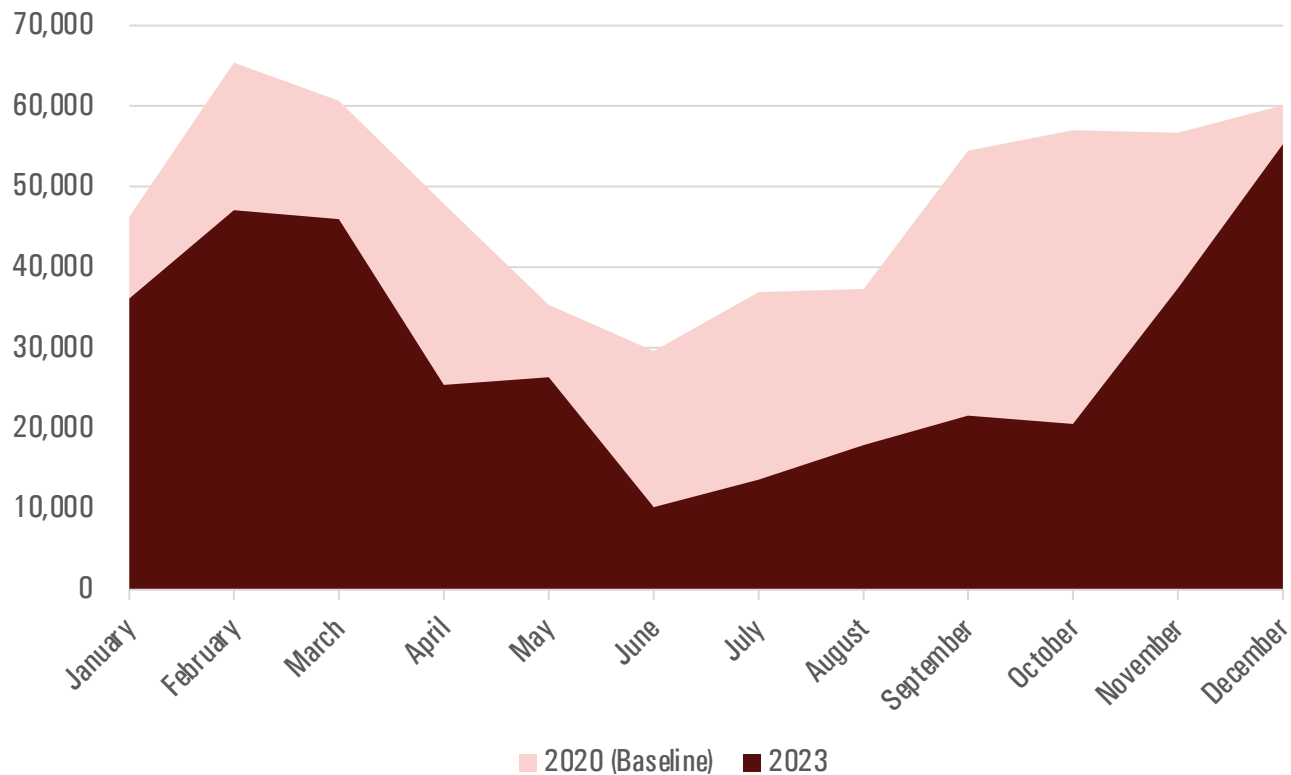


■ Savings ■ 2023 Expenditures

Project Savings Report

High School – Electric

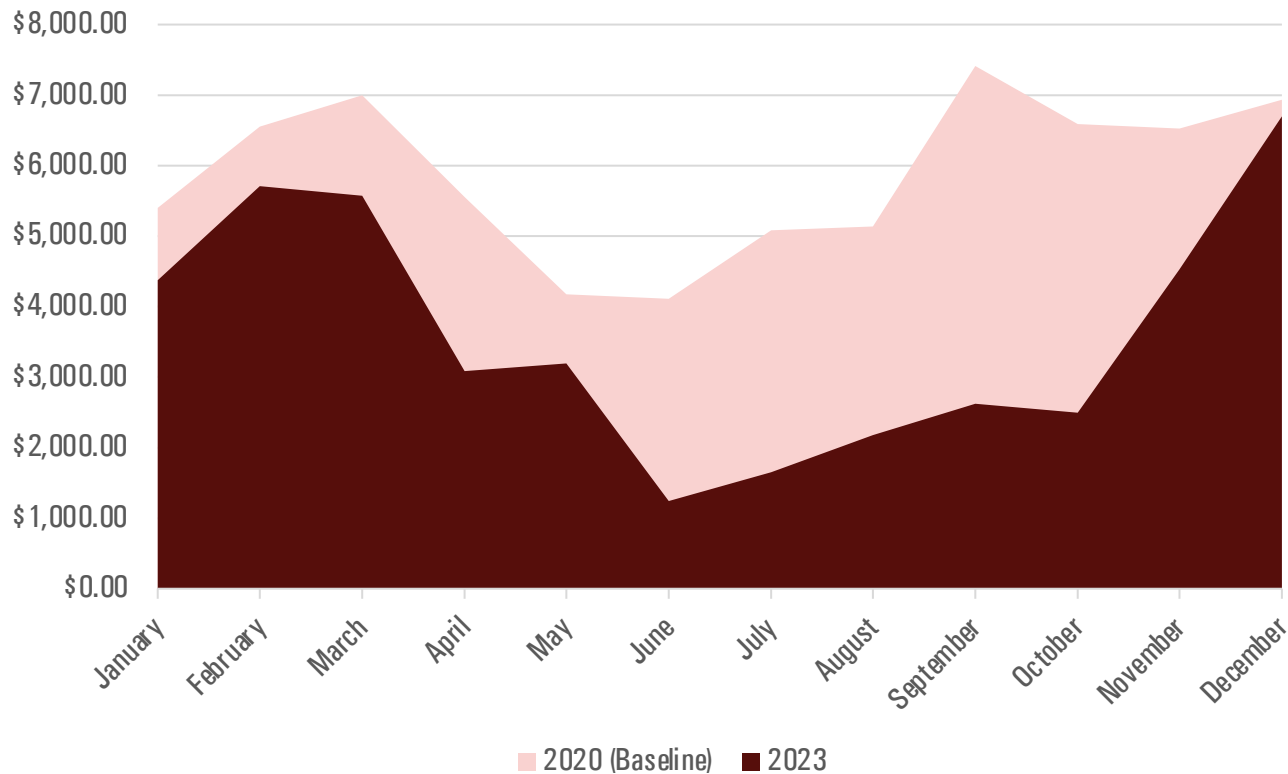
kWh Savings



Project Savings Report

High School – Electric

Dollar Savings



Project Savings Report

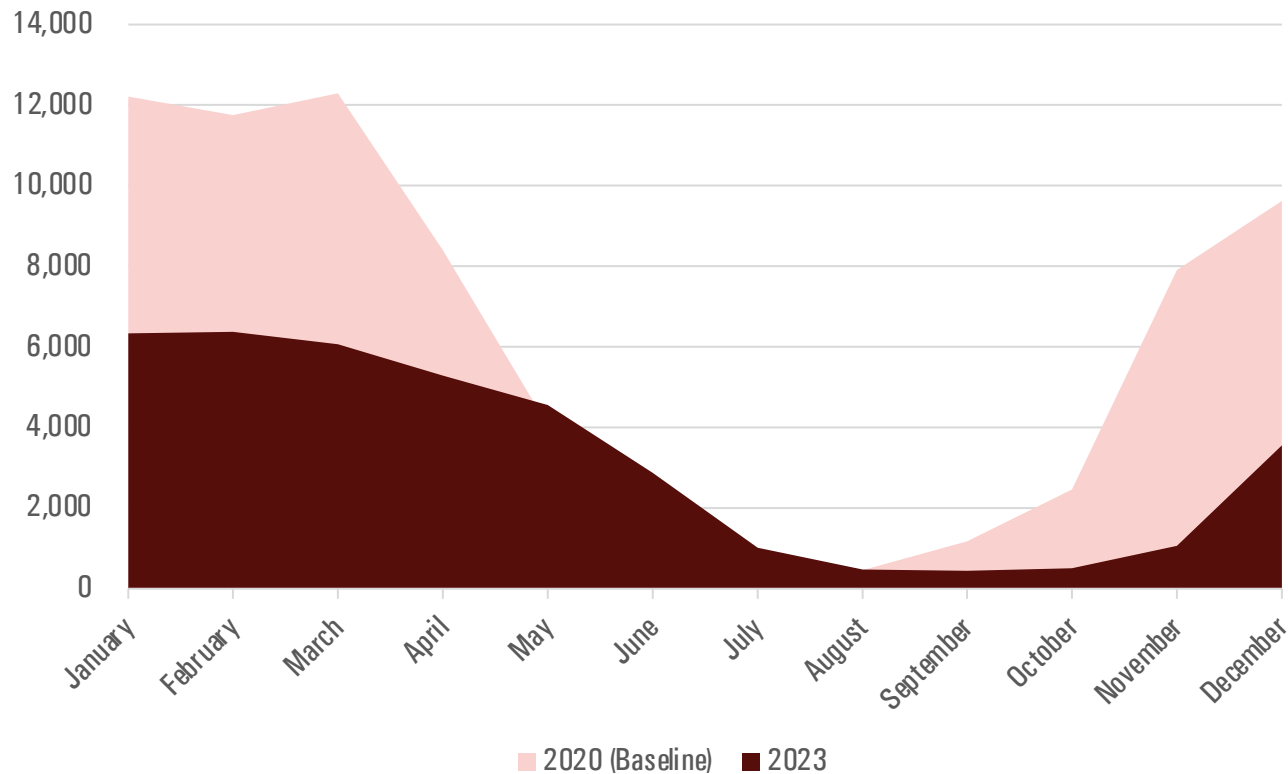
High School – Electric

Kimball High School								
Electric			2020 Rate: \$0.1212					
Baseline			Post Project					
Month	kWh	\$\$	Month	kWh	\$\$	\$ @ 2020 \$/kWh	kWh Savings	\$ Savings
1/25/2020	46,320	\$5,396.41	1/25/2023	36,104	\$5,157.67	\$4,374.25	10,216	\$1,022.16
2/25/2020	65,400	\$6,553.11	2/25/2023	47,120	\$5,423.00	\$5,708.91	18,280	\$844.20
3/25/2020	60,680	\$6,997.65	3/25/2023	46,010	\$6,139.24	\$5,574.43	14,670	\$1,423.22
4/25/2020	47,920	\$5,555.69	4/25/2023	25,440	\$3,067.74	\$3,082.23	22,480	\$2,473.46
5/25/2020	35,360	\$4,172.10	5/25/2023	26,360	\$3,188.94	\$3,193.70	9,000	\$978.40
6/25/2020	29,640	\$4,108.21	6/25/2023	10,248	\$2,871.89	\$1,241.62	19,392	\$2,866.59
7/25/2020	36,960	\$5,083.40	7/25/2023	13,640	\$1,976.63	\$1,652.58	23,320	\$3,430.82
8/25/2020	37,360	\$5,136.72	8/25/2023	17,960	\$2,552.16	\$2,175.98	19,400	\$2,960.74
9/25/2020	54,440	\$7,412.15	9/25/2023	21,640	\$3,042.43	\$2,621.84	32,800	\$4,790.31
10/25/2020	57,040	\$6,591.02	10/25/2023	20,605	\$5,071.95	\$2,496.44	36,435	\$4,094.58
11/25/2020	56,720	\$6,525.39	11/25/2023	37,407	\$5,160.06	\$4,532.12	19,313	\$1,993.27
12/25/2020	60,080	\$6,931.88	12/25/2023	55,287	\$7,292.34	\$6,698.40	4,793	\$233.48
Total	587,920	\$70,463.73		357,821	\$50,944.05	\$43,352.48	230,099	\$27,111.25

Project Savings Report

High School – Natural Gas

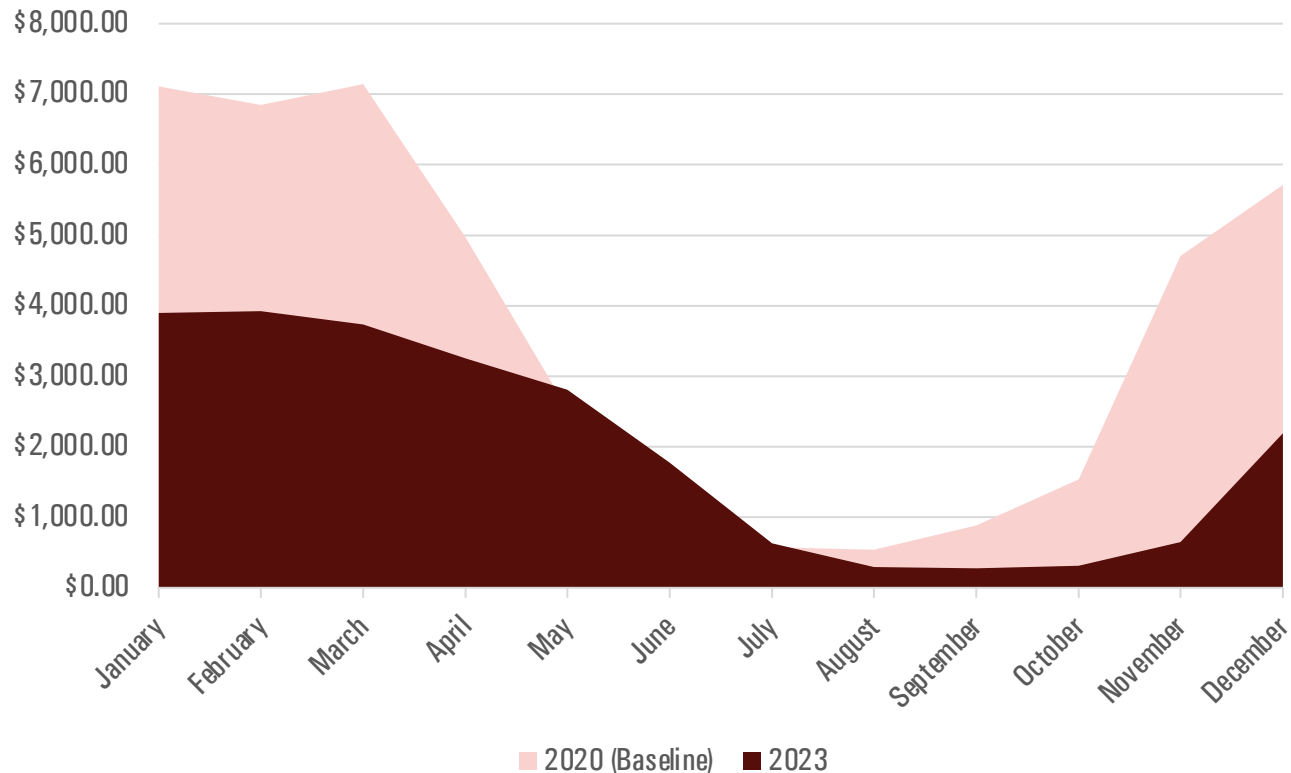
MMBTU Savings



Project Savings Report

High School – Natural Gas

Dollar Savings



Project Savings Report

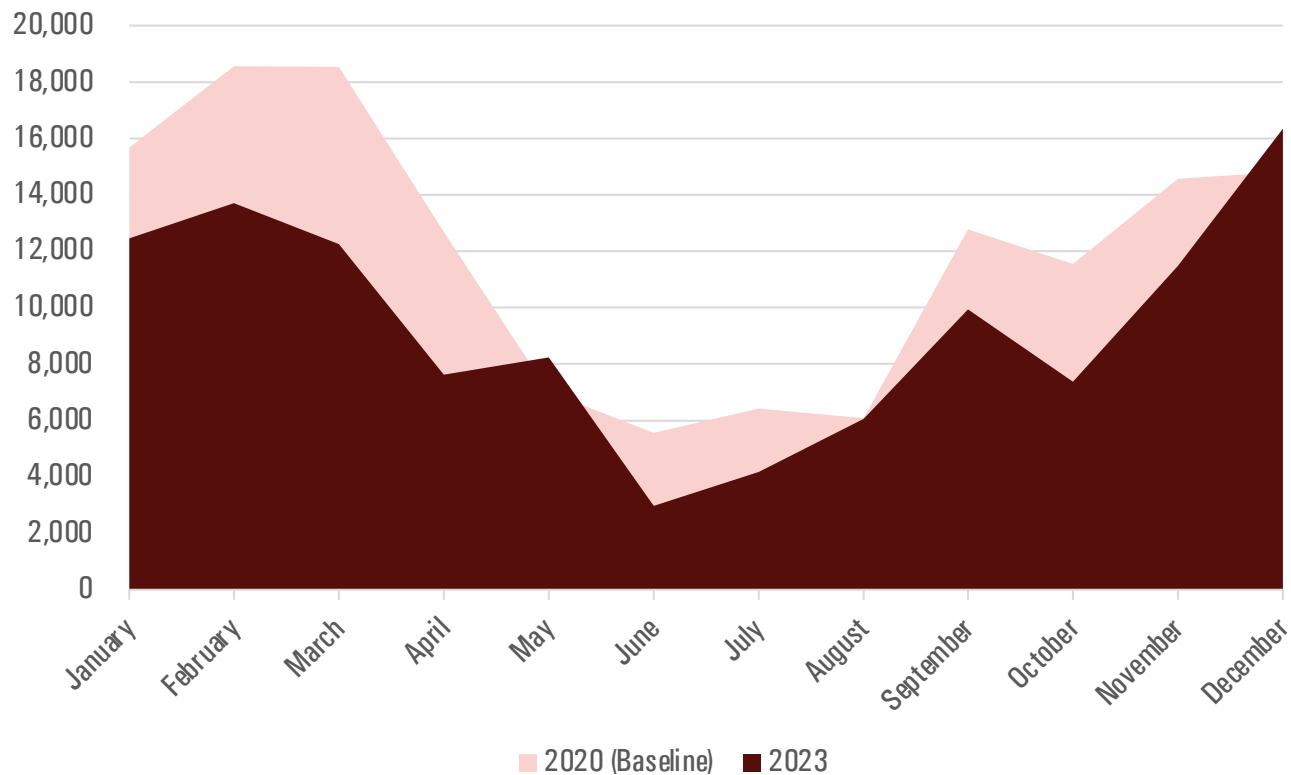
High School – Natural Gas

Kimball High School								
Natural Gas			2020 Rate: \$0.6154					
<i>Baseline</i>			<i>Post Project</i>					
<i>Month</i>	<i>MMBTU</i>	<i>\$\$</i>	<i>Month</i>	<i>MMBTU</i>	<i>\$\$</i>	<i>\$ @ 2020 \$/MMBTU</i>	<i>MMBTU Savings</i>	<i>\$ Savings</i>
1/13/2020	12,207	\$ 7,108.24	1/25/2024	6,332	\$ 3,968.70	\$3,896.81	5,875	\$3,211.43
2/12/2020	11,752	\$ 6,848.30	2/25/2024	6,375	\$ 4,844.68	\$3,923.28	5,377	\$2,925.02
3/16/2020	12,294	\$ 7,142.32	3/25/2024	6,061	\$ 4,278.69	\$3,730.04	6,233	\$3,412.28
4/13/2020	8,396	\$ 4,964.50	4/25/2024	5,290	\$ 3,336.26	\$3,255.55	3,106	\$1,708.95
5/12/2020	4,047	\$ 2,534.72	5/25/2024	4,560	\$ 2,890.88	\$2,806.30	-513	-\$271.58
6/11/2020	1,051	\$ 864.05	6/25/2024	2,878	\$ 1,864.61	\$1,771.17	-1,827	-\$907.12
7/14/2020	536	\$ 577.58	7/25/2024	1,024	\$ 733.92	\$630.19	-488	-\$52.61
8/13/2020	464	\$ 536.74	8/25/2024	476	\$ 399.48	\$292.94	-12	\$243.80
9/11/2020	1,183	\$ 885.30	9/25/2024	447	\$ 381.47	\$275.09	736	\$610.21
10/12/2020	2,464	\$ 1,535.63	10/25/2024	502	\$ 415.08	\$308.94	1,962	\$1,226.69
11/11/2020	7,905	\$ 4,708.82	11/25/2023	1,058	\$ 970.63	\$651.11	6,847	\$4,057.71
12/11/2020	9,626	\$ 5,712.50	12/25/2023	3,560	\$ 2,277.78	\$2,190.88	6,066	\$3,521.62
Total	71,925	\$43,418.70	Total	38,563	\$26,362.18	\$23,732.28	33,362	\$19,686.42

Project Savings Report

Mary Lynch Elementary – Electric

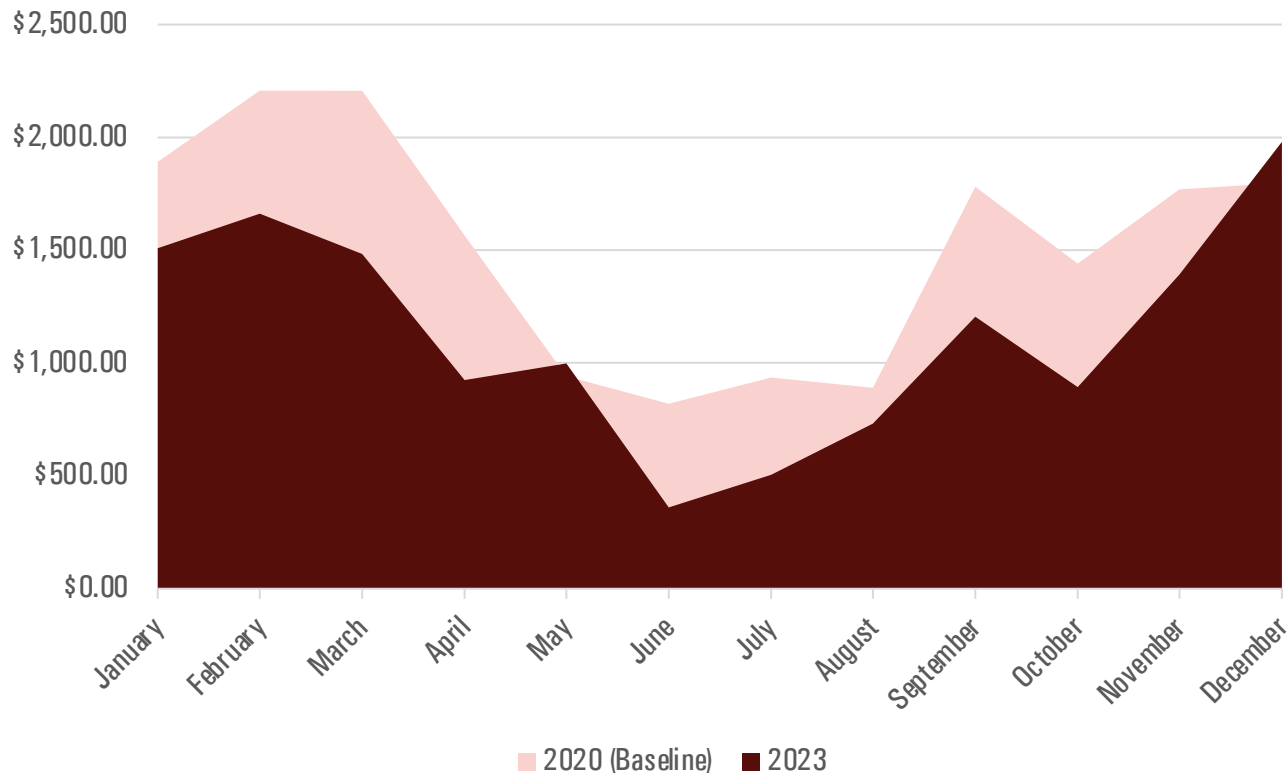
kWh Savings



Project Savings Report

Mary Lynch Elementary – Electric

Dollar Savings



Project Savings Report

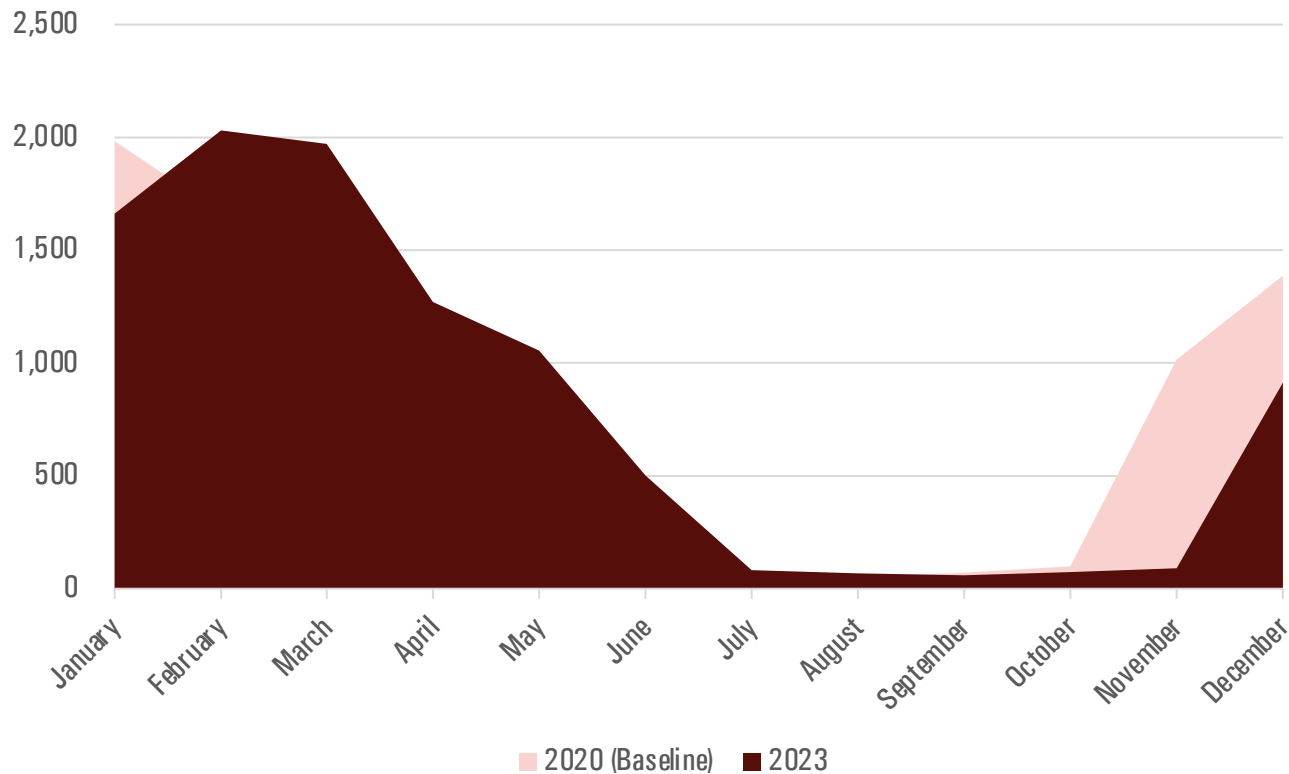
Mary Lynch Elementary – Electric

Mary Lynch Elementary School								
Electric			2020 Rate: \$0.1212					
Baseline			Post Project					
Month	kWh	\$\$	Month	kWh	\$\$	\$ @ 2020 \$/kWh	kWh Savings	\$ Savings
1/25/2020	15,674	\$1,891.20	1/25/2023	12,449	\$1,537.69	\$1,508.28	3,225	\$382.92
2/25/2020	18,557	\$2,207.22	2/25/2023	13,714	\$1,676.35	\$1,661.55	4,843	\$545.67
3/25/2020	18,538	\$2,205.13	3/25/2023	12,243	\$1,515.10	\$1,483.32	6,295	\$721.81
4/25/2020	12,694	\$1,564.54	4/25/2023	7,635	\$1,010.00	\$925.03	5,059	\$639.51
5/25/2020	7,002	\$940.61	5/25/2023	8,236	\$1,075.88	\$997.85	-1,234	-\$57.24
6/25/2020	5,562	\$820.73	6/25/2023	2,974	\$475.94	\$360.32	2,588	\$460.41
7/25/2020	6,420	\$935.02	7/25/2023	4,168	\$635.00	\$504.98	2,252	\$430.04
8/25/2020	6,083	\$890.13	8/25/2023	6,050	\$885.72	\$733.00	33	\$157.13
9/25/2020	12,780	\$1,782.33	9/25/2023	9,939	\$1,403.83	\$1,204.18	2,841	\$578.15
10/25/2020	11,556	\$1,439.80	10/25/2023	7,370	\$980.94	\$892.93	4,186	\$546.87
11/25/2020	14,567	\$1,769.85	11/25/2023	11,484	\$1,431.91	\$1,391.37	3,083	\$378.48
12/25/2020	14,827	\$1,798.36	12/25/2023	16,344	\$1,964.64	\$1,980.19	-1,517	-\$181.83
Total	144,260	\$18,244.92		112,606	\$14,593.00	\$13,642.99	31,654	\$4,601.93

Project Savings Report

Mary Lynch Elementary – Natural Gas

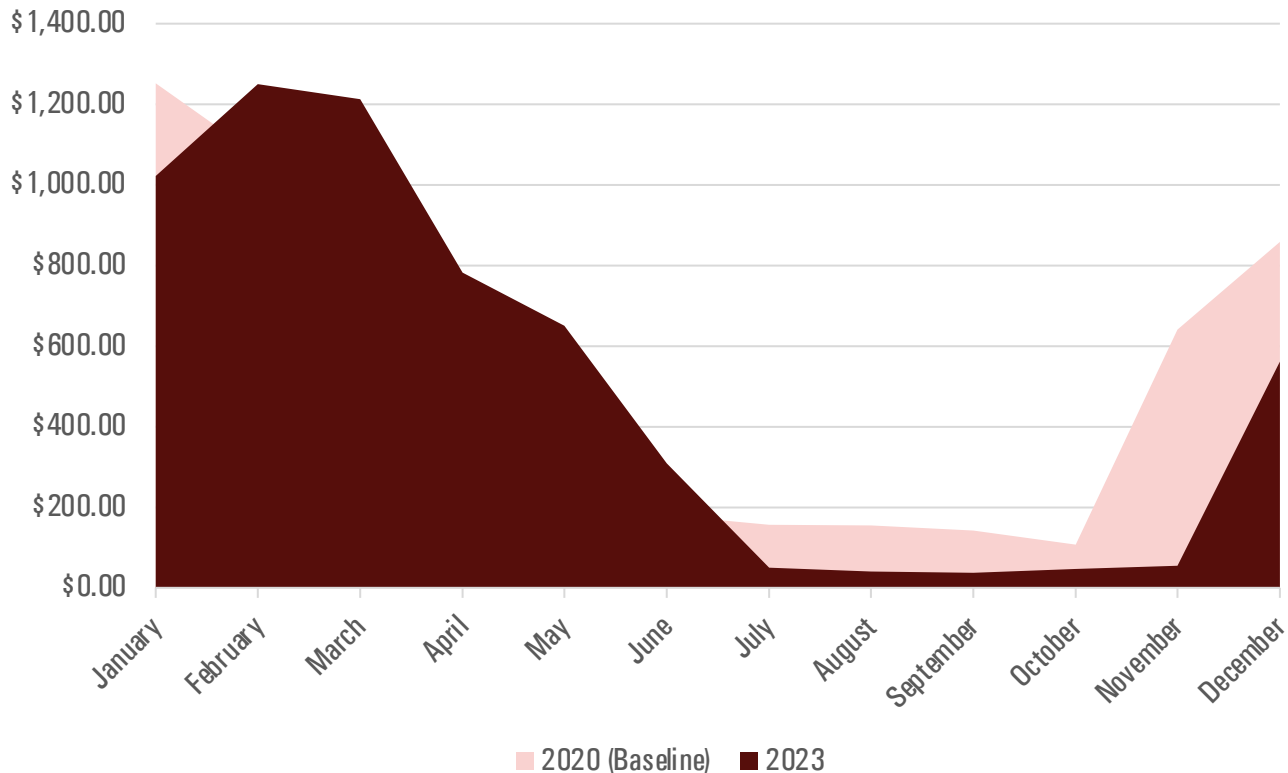
MMBTU Savings



Project Savings Report

High School – Natural Gas

Dollar Savings



Project Savings Report

Mary Lynch Elementary – Natural Gas

Mary Lynch Elementary School								
Natural Gas			2020 Rate: \$0.6154					
Baseline			Post Project					
Month	MMBTU	\$\$	Month	MMBTU	\$\$	\$ @ 2020 \$/MMBTU	MMBTU Savings	\$ Savings
1/13/2020	1,983	\$ 1,251.99	1/25/2024	1,661	\$ 1,066.30	\$1,022.21	322	\$229.78
2/12/2020	1,668	\$ 1,073.13	2/25/2024	2,031	\$ 1,292.62	\$1,249.91	-363	-\$176.78
3/16/2020	1,582	\$ 1,020.69	3/25/2024	1,970	\$ 1,256.41	\$1,212.37	-388	-\$191.68
4/13/2020	1,098	\$ 750.28	4/25/2024	1,272	\$ 830.60	\$782.81	-174	-\$32.53
5/12/2020	687	\$ 520.66	5/25/2024	1,056	\$ 698.80	\$649.88	-369	-\$129.22
6/11/2020	78	\$ 179.98	6/25/2024	501	\$ 360.25	\$308.32	-423	-\$128.34
7/14/2020	52	\$ 156.96	7/25/2024	81	\$ 104.05	\$49.85	-29	\$107.11
8/13/2020	50	\$ 155.17	8/25/2024	67	\$ 95.43	\$41.23	-17	\$113.94
9/11/2020	70	\$ 141.68	9/25/2024	61	\$ 91.64	\$37.54	9	\$104.14
10/12/2020	100	\$ 107.63	10/25/2024	75	\$ 100.18	\$46.16	25	\$61.47
11/11/2020	1,014	\$ 640.67	11/25/2023	90	\$ 109.37	\$55.39	924	\$585.28
12/11/2020	1,386	\$ 857.63	12/25/2023	912	\$ 609.41	\$561.26	474	\$296.37
Total	9,768	\$6,856.47	Total	9,777	\$6,615.06	\$6,016.92	-9	\$839.55

**KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2024
AND
ACCOUNTANT'S OPINION THEREON**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Kimball Public Schools
Kimball Nebraska, 69145

Report on the Audit of Financial Statements

Opinions

We have audited the modified cash-basis financial statements of the governmental activities and each major fund of Kimball Public Schools (the School District), Kimball, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District, as of August 31, 2024, and the respective changes in modified cash-basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Kimball Public Schools, 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 this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the circumstances. 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 GAAS 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 GAAS 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 the School District'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 the School District'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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and the budgetary comparison information on pages 4-8 and 26-33 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of the School District'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 the School District'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 the School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Rauner & Associates, P.C." in a cursive, flowing script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2024



KIMBALL PUBLIC SCHOOLS

Administration Offices
901 S. Nadine
Kimball, NE 69145

Trevor Anderson, Superintendent
Carmela Graves, Business Manager

(308) 235-2188
Fax (308) 235-3269

KIMBALL COUNTY PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2024. Please read it in conjunction with the District's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "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 three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts, and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Kimball Public Schools.

The government-wide financial statements report information on all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has 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 reports all of its activities as governmental 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,

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

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 revenues are reported instead as general receipts.

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and School District commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

- On the government-wide financial statements:
 - The District's total net position, as compared to the prior fiscal year, decreased \$663,470 or 13.40%.
 - The School District's total receipts for fiscal year 2023-24 were \$8,381,293 while total disbursements for the fiscal year were \$9,044,763.
- On the fund financial statements:
 - The School District's ending fund balance decreased from \$4,949,483 at the end of fiscal year 2022-23 to \$4,286,013 at the end of fiscal year 2023-24.
 - In the General Fund, unassigned funds decreased from \$3,587,012 at the end of fiscal year 2022-23 to \$3,272,719 at the end of fiscal year 2023-24, which is a decrease of \$314,293 or 8.76%.
 - Actual General Fund receipts were \$381,610 greater than the budgeted receipts. Actual General expenditures were \$2,292,131 less than the budgeted expenditures.
 - The District's General Fund disbursements in fiscal year 2023-24 increased from the prior year disbursements by \$455,647 to \$7,636,503, including interfund transfers, which is an increase of 6.35%.
 - The certified taxable value for the District increased from \$588,515,512 to \$643,405,723, an increase of 9.33% (\$54,890,211) from the 2022-2023 certified value.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

- The following table illustrates the net position and changes in the net position for the District. The District's combined net position was \$4,286,013 on August 31, 2024. This was a decrease of 13.40% from the prior year.

Statement of School District's Net Position

	2024	2023	% Change
Assets			
Current Assets	\$ 4,286,013	\$ 4,949,483	-13.40%
Total Assets	<u>\$ 4,286,013</u>	<u>\$ 4,949,483</u>	-13.40%
Net Position			
Restricted	\$ 361,630	\$ 504,347	-28.30%
Unrestricted	3,924,383	4,445,136	-11.72%
Total Net Position	<u>\$ 4,286,013</u>	<u>\$ 4,949,483</u>	-13.40%

Changes in the School District's Net Position

	2024	2023	% Change
Receipts			
Program Receipts	\$ 1,574,285	\$ 1,170,969	34.44%
General Receipts:			
Property Taxes	4,939,538	5,703,948	-13.40%
State Aid	615,620	51,679	1091.24%
Other Local, County, & State Receipts	1,251,850	1,131,370	10.65%
Total Receipts	<u>8,381,293</u>	<u>8,057,966</u>	4.01%
Disbursements			
Instructional, & Support Services	5,096,404	4,782,820	6.56%
Administrative & Business Services	675,434	689,699	-2.07%
Operation & Maintenance	1,569,315	2,212,639	-29.07%
Pupil Transportation	340,387	237,314	43.43%
Federal Programs	374,848	338,895	10.61%
State Categorical Programs	25,116	9,962	152.12%
Other	260,537	263,057	-0.96%
Student Activities	337,349	295,525	
School Nutrition	365,373	338,168	8.04%
Total Disbursements	<u>9,044,763</u>	<u>9,168,079</u>	-1.35%
Increase in Net Position	(663,470)	(1,110,113)	-40.23%
Beginning Net Position	4,949,483	6,059,596	-18.32%
Ending Net Position	<u>\$ 4,286,013</u>	<u>\$ 4,949,483</u>	-13.40%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds decreased by \$663,470. The decrease in the overall net position, as indicated in the table below, is primarily the result of the School District spending general, depreciation, school activities, and special building funds on projects, renovations, transportation, and equipment at district facilities.

Fund	Beginning Balance 9/1/2023	Transfers	Receipts	Disbursements	Ending Balance 8/31/2024	Change in Fund Balance
General	\$ 3,587,012	\$ (500,000)	\$ 7,322,210	\$ 7,136,503	\$ 3,272,719	\$ (314,293)
Depreciation	608,657	400,000	17,416	581,489	444,584	(164,073)
School Activities	157,849	50,000	216,915	337,349	87,415	(70,434)
School Nutrition	91,618	50,000	343,420	365,373	119,665	28,047
Special Building	504,347	-	481,332	624,049	361,630	(142,717)
Total	<u>\$ 4,949,483</u>	<u>\$ -</u>	<u>\$ 8,381,293</u>	<u>\$ 9,044,763</u>	<u>\$ 4,286,013</u>	<u>\$ (663,470)</u>

The largest single source of receipts for the District is property tax. In 2022-23, the District's assessed valuation was \$588,515,512. In 2023-24, it increased by \$54,890,211 (9.33%) to \$643,405,723.

The following table shows the property tax rates, by fund, for fiscal years 2022-23 and 2023-24, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the District's total property tax on a \$100,000 property in 2023-24 would be \$900.

Fund	2023-24 Levy	2022-23 Levy	Levy Change	% Change
General	0.824534	0.969740	(0.14521)	-14.97%
Special Bldg.	0.075466	0.070260	0.00521	7.41%
Total Levy	0.900000	1.040000	(0.14000)	-13.46%

The following table illustrates the receipts and disbursements within the District's General Fund. The District's state aid recorded in the General Fund for 2022-23 was \$51,679 and for the 2023-24 year, it increased by \$563,941 (1091.24%) to \$615,620.

	Year Ended 8/31/2024	% of Total	Year Ended 8/31/2023	% of Total
Receipts				
Property Tax	\$ 4,514,589	61.66%	\$ 5,270,708	74.63%
State Aid	615,620	8.41%	51,679	0.73%
Federal Receipts	323,350	4.42%	351,336	4.97%
Other Local, County, State, Receipts	1,868,651	25.52%	1,388,796	19.66%
Total Receipts	\$ 7,322,210	100.00%	\$ 7,062,519	100.00%
Disbursements				
Instruction & Instructional Support	\$ 5,096,404	66.74%	\$ 4,782,820	66.61%
Administration & Business Services	675,434	8.84%	689,699	9.60%
Operation & Maintenance	718,332	9.41%	597,166	8.32%
Transportation	246,369	3.23%	237,314	3.30%
Federal and State Programs	399,964	5.24%	348,857	4.86%
Transfers	500,000	6.55%	525,000	7.31%
Total Disbursements	\$ 7,636,503	100.00%	\$ 7,180,856	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2023-24 fiscal year, the District's General Fund cash position decreased by approximately \$314,293. The following table provides a detailed picture of the change in cash position:

	Final 2023-24 Budget	Year-End 2023-24 Actual	Difference
09/1/2023 Actual Beginning Balance	\$ 2,988,034	\$ 3,587,012	\$ 598,978
Receipts			
Property Taxes	5,252,050	4,514,589	(737,461)
State Aid	615,620	615,620	-
Other Local	328,121	527,373	199,252
County	20,000	120,042	100,042
Special Education	300,000	572,111	272,111
Other State	104,809	626,704	521,895
Federal Programs	320,000	323,350	3,350
Non-Revenue	-	22,421	22,421
Total Receipts	6,940,600	7,322,210	381,610
Expenditures	9,928,634	7,636,503	(2,292,131)
08/31/2024 Ending Balance	\$ -	\$ 3,272,719	\$ 3,272,719

As detailed in the table, total actual receipts were \$381,610 more than budgeted receipts, and the budget of expenditures was under-spent by \$2,292,131. The largest revenue factor was local property tax receipts. The discrepancy in expenditures was due to the planning for purchases and unknown events that did not ultimately occur.

DEBT ADMINISTRATION

At year-end, the School District had \$1,250,000 in outstanding debt related to its lease-purchase agreement for its HVAC system and building upgrades, which were initiated in the 2021-2022 fiscal year, and completed in the 2022-23 fiscal year.

	Balance 9/1/2023	Increase	Retirements	Balance 8/31/2024
Certificates of Participation - Series 2022	\$ 1,490,000	\$ -	\$ 240,000	\$ 1,250,000
Total	\$ 1,490,000	\$ -	\$ 240,000	\$ 1,250,000

OTHER INFORMATION

Kimball Public Schools' student enrollment has stabilized for the time being after showing a significant decrease over the past ten years. The District is expecting a continued lack of equalization state aid due to the overall economy and changes in the state aid formula. The School District will make every effort to maintain a responsible tax levy while building reserves in order to prepare for the future as land valuations have increased significantly in recent years.

Due to the aging condition of the facilities and grounds of Kimball Public Schools, expenditures equal to or greater than annual receipts in the Depreciation Fund and Special Building Fund is anticipated in future years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the Superintendent's Office, Kimball Public Schools, 901 S. Nadine, Kimball, NE 69145. The district telephone number is (308) 235-2188, the fax number is (308) 235-3269, and the email address is tanderson@kpslonghorns.org.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2024

	<u>Governmental Activities</u>
	<u>2024</u>
ASSETS	
Cash and Cash Equivalents	\$ 2,864,938
Cash with Fiscal Agent	<u>1,421,075</u>
Total Assets	<u>4,286,013</u>
NET POSITION	
Restricted for Building Improvements	361,630
Unrestricted	<u>3,924,383</u>
Total Net Position	<u>\$ 4,286,013</u>

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	2024
Governmental Activities:				
Instruction	\$ (3,598,366)		\$ 65,010	\$ (3,533,356)
Special Education	(797,727)	-	561,084	(236,643)
Support Services - Students	(409,106)	-	-	(409,106)
Support Services - Instruction	(263,532)	-	-	(263,532)
Board of Education	(20,841)	-	-	(20,841)
Executive Administration	(191,005)	-	-	(191,005)
District Legal Services	(6,554)	-	-	(6,554)
Office of Principal	(313,431)	-	-	(313,431)
Central Services	(171,276)	-	-	(171,276)
Operation & Maintenance of Plant	(1,569,315)	-	-	(1,569,315)
Student Transportation	(324,400)	59,432	-	(264,968)
Special Education Transportation	(15,987)	3,050	11,027	(1,910)
Community Services	(1,678)	-	-	(1,678)
State Categorical Programs	(23,438)	-	12,525	(10,913)
Debt Service Costs	(260,537)	-	-	(260,537)
Federal Programs	(374,848)	-	318,066	(56,782)
School Nutrition	(365,373)	127,965	211,747	(25,661)
Student Activities	(337,349)	-	211,879	(125,470)
Total Governmental Activities	\$ (9,044,763)	\$ 190,447	\$ 1,391,338	(7,462,978)
General Receipts:				
Taxes:				
Property				4,939,538
Carline				22,438
Motor Vehicle				261,861
State and County Shared Receipts, unrestricted				764,970
State Aid				615,620
Interest Income				166,237
Other				6,823
Sale of Property				884
Insurance Proceeds				21,137
Total General Receipts				6,799,508
Change in Net Position				(663,470)
Net Position - Beginning				4,949,483
Net Position - Ending				\$ 4,286,013

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

August 31, 2024

	Special Revenue Fund			Capital Project Funds		Total Major Governmental Funds
	General Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2024
ASSETS						
Cash and Cash Equivalents	\$ 1,967,878	\$ 119,665	\$ 87,415	\$ 444,584	\$ 245,396	\$ 2,864,938
Cash With Fiscal Agent	1,304,841	-	-	-	116,234	1,421,075
Total Assets	\$ 3,272,719	\$ 119,665	\$ 87,415	\$ 444,584	\$ 361,630	\$ 4,286,013
FUND BALANCES						
Restricted for:						
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 361,630	\$ 361,630
Committed for:						
School Nutrition	-	119,665	-	-	-	119,665
Capital Outlay	-	-	-	444,584	-	444,584
Student Activities	-	-	87,415	-	-	87,415
Unassigned	3,272,719	-	-	-	-	3,272,719
Total Fund Balances	\$ 3,272,719	\$ 119,665	\$ 87,415	\$ 444,584	\$ 361,630	\$ 4,286,013

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2024

	General Fund	Special Revenue Funds		Capital Project Funds		Total Major Governmental Funds
		School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2024
RECEIPTS						
Local Sources	\$ 5,041,962	\$ 131,673	\$ 216,915	\$ 17,416	\$ 432,130	\$ 5,840,096
County Sources	120,042	-	-	-	-	120,042
State Sources	1,814,435	1,524	-	-	49,202	1,865,161
Federal Sources	323,350	210,223	-	-	-	533,573
Other	22,421	-	-	-	-	22,421
Total Receipts	<u>7,322,210</u>	<u>343,420</u>	<u>216,915</u>	<u>17,416</u>	<u>481,332</u>	<u>8,381,293</u>
DISBURSEMENTS						
Instruction	3,598,366	-	-	-	-	3,598,366
Special Education	797,727	-	-	-	-	797,727
Support Services - Students	409,106	-	-	-	-	409,106
Support Services - Instruction	263,532	-	-	-	-	263,532
Board of Education	20,841	-	-	-	-	20,841
Executive Administration	191,005	-	-	-	-	191,005
District Legal Services	6,554	-	-	-	-	6,554
Office of Principal	313,431	-	-	-	-	313,431
Central Services	171,276	-	-	-	-	171,276
Operation & Maintenance of Plant	718,332	-	-	394,059	363,512	1,475,903
Student Transportation	230,382	-	-	187,430	-	417,812
Special Education Transportation	15,987	-	-	-	-	15,987
Community Services	1,678	-	-	-	-	1,678
State Categorical Programs	23,438	-	-	-	-	23,438
Debt Service	-	-	-	-	260,537	260,537
Federal Programs	374,848	-	-	-	-	374,848
School Nutrition	-	365,373	-	-	-	365,373
Student Activities	-	-	337,349	-	-	337,349
Total Disbursements	<u>7,136,503</u>	<u>365,373</u>	<u>337,349</u>	<u>581,489</u>	<u>624,049</u>	<u>9,044,763</u>
Excess (Deficiency) of Receipts Over (under) Disbursements	185,707	(21,953)	(120,434)	(564,073)	(142,717)	(663,470)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	50,000	50,000	400,000	-	500,000
Transfers Out	(500,000)	-	-	-	-	(500,000)
	<u>(500,000)</u>	<u>50,000</u>	<u>50,000</u>	<u>400,000</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	(314,293)	28,047	(70,434)	(164,073)	(142,717)	(663,470)
Fund Balances - Beginning	<u>3,587,012</u>	<u>91,618</u>	<u>157,849</u>	<u>608,657</u>	<u>504,347</u>	<u>4,949,483</u>
Fund Balances - Ending	<u>\$ 3,272,719</u>	<u>\$ 119,665</u>	<u>\$ 87,415</u>	<u>\$ 444,584</u>	<u>\$ 361,630</u>	<u>\$ 4,286,013</u>

The Notes to the Financial Statements are an integral part of these statements.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC 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. In addition, the accounting policies of Kimball Public Schools (School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

Kimball Public Schools' Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. 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 revenues are reported instead as general receipts, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The School District reports the following major governmental funds:

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

Special Revenue Fund – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue funds:

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

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.

Capital Project Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund and the Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. The Depreciation Fund is considered a component of the General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking and money market accounts. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2024.

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value.

3. Receivables and Payables

Outstanding long-term interfund loans resulting from cash transactions between funds are reported as "Advances From/To Other Funds". Alternatively, outstanding short-term Interfund loans resulting from cash transactions between funds are reported as "Due To/From Other Funds."

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use wither by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provision or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Governmental Fund Financial Statements:

The School District has implemented GASB 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the School Board or by an official or body to which the School Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the School Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District’s taxpayers are reported as program receipts. Program receipts in instructional activity includes tuition received, charges to other districts for special education instructors, and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

E. Internal and Interfund Balances and Activities

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

F. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reporting period. Actual results could differ from these estimates.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that is considered material to the financial statements or that is required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES – TRANSACTION CLASSES/ACCOUNTS

A. Deposits

Nebraska State Statutes authorize the School District, with the consent of its Board, to invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash, and Cash Equivalents for the School District at August 31, 2024, consisted of the following:

Demand Deposits	\$ 2,864,938
Total Governmental Funds	<u>2,864,938</u>

At August 31, 2024, the School District had bank balances of \$2,955,779 (this does not reflect outstanding checks or deposits in transit). Cash and Investments include bank balances and investments that as of August 31, 2024, are entirely insured and or collateralized by securities held by the Schools District's agent in the School District's name.

Risks

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

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

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

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

B. Interfund Transfers and Balances

1. Operating Transfers

Operating transfers are authorized cash transfers between funds where repayment is not expected. These interfund transfers are eliminated in the government-wide Statement of Activities.

The following is a schedule of operating transfers for the year ended August 31, 2024:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 500,000
School Nutrition Fund	50,000	-
Depreciation Fund	400,000	-
Activities Fund	50,000	-
Total Operating Transfers	\$500,000	\$ 500,000

Transfers from the General Fund are used to support the School District's nutrition program (\$50,000), student activities (\$50,000), and to fund Capital Improvements (\$400,000).

Note 4: OTHER NOTES

A: Employee Pension

1. Plan Description

The School District contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

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.

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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained plus creditable Service equals 85 or greater.

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

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$4,072,491. Total covered payroll was \$3,838,051. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$379,115.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

3. Pension Liabilities

At June 30, 2023 the District had a liability of \$557,996 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.162%, which was a decrease of 0.00476% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$21,313.

4. Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.45 percent
Salary increases, including wage	2.95 – 12.95 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.05% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.1 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates for males, 95% of female rate for female), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled mortality Table (state table).

The actuarial assumptions used in the July 1, 2023, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

**Arithmetic mean, net of investment expenses.*

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.1 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2122.

6. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

	Discount Rate	District's proportionate Share of net pension liability
1% decrease	6.1%	\$3,496,218
Current discount rate	7.1%	\$557,996
1% increase	8.1%	(\$1,852,365)

7. 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 for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. Any School District employee retiring from the system will be paid at a rate of \$50 per day for sick days accumulated up to 60 days providing they have met the Nebraska State Rule of 85 and providing they do not accept an early retirement incentive from the district. Additionally, sick leave accumulated in excess of 60 days is paid out annually at the rate of 50 percent. The potential future liability has a total value of \$3,000 as of August 31, 2024.

C. Federal Food Commodities

The School District received \$16,040 worth of Federal Food Commodities for the year ended August 31, 2024.

D. Commitments and Contingencies

1. Unemployment Compensation:

The School District is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2024-2025 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

4. Long-Term Debt:

a. Notes Payable

On March 30, 2022, the District issued \$1,730,000 of Series 2022 Certificates of Participation for the purpose of paying for building improvements. The Certificates of Participation – Series 2022 call for annual principal and semi-annual interest payments with interest rates between .95% and 1.75%. The annual debt service requirements of the agreement are as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2025	245,000	9,329	254,329
2026	245,000	15,595	260,595
2027	250,000	12,165	262,165
2028	255,000	8,415	263,415
2029	255,000	4,335	259,335
Totals	\$ 1,250,000	\$ 49,839	\$ 1,299,839

b. Long-Term Debt

The following is a summary of changes in long-term debt:

	Balance Sept. 1, 2023	Increase	Retirements	Balance Aug. 31, 2024	Due Within One Year
Certificates of Participation - Series 2022	\$ 1,490,000	\$ -	\$ 240,000	\$ 1,250,000	\$ 245,000
Total	\$ 1,490,000	\$ -	\$ 240,000	\$ 1,250,000	\$ 245,000

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool (NASB ALICAP). The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2024, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln, NE 68502.

F. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund is expensed in the General Fund as Maintenance of Buildings - Capital Outlay (\$200,000) (Account # 01-2-2620-720) and as Student Transportation – Vehicle Purchase (\$200,000) (Account # 01-2-2710-732) in the year of transfer.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT F

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 2,988,034	\$ 3,587,012
Receipts:		
Local Sources:		
1100 Property Taxes	5,252,050	4,514,589
1115 Carline Taxes	25,000	20,745
1125 Motor Vehicle Taxes	210,121	261,861
1140 Property Tax Penalties & Interest	-	17,097
1421 Transportation Fees from Other Schools	-	11,096
1423 Transportation Fees from Other Schools - Special Education	-	3,050
1510 Interest	25,000	117,492
1911 Fines and Licenses	25,000	2,400
1920 Contributions/Donations	20,000	41,273
1951 Misc Revenue from Other School Districts	14,000	48,336
1990 Other	9,000	4,023
	5,580,171	5,041,962
County Sources:		
2110 Fines and Licenses	20,000	113,589
2120 ESU Receipts	-	6,453
	20,000	120,042
State Sources:		
3110 State Aid	615,620	615,620
3120 Special Education	300,000	561,084
3125 Special Education Transportation	-	11,027
3130 Homestead Exemption	-	107,408
3131 Property Tax Credit	-	338,166
3133 Nameplate Capacity Tax	47,000	84,901
3180 Prorate Motor Vehicle	10,000	11,433
3400 State Apportionment	40,000	60,192
3512 Distance Education	-	12,000
3535 High Ability Learners	5,000	5,025
3551 Career Education	-	7,500
3990 Other State Receipts	2,809	79
	1,020,429	1,814,435
Federal Sources:		
4310 REAP	40,000	47,185
4505 Title I, Part A	160,000	83,125
4509 Title II, Part A ESSA	-	19,054
4531 Title IV 21st Century	-	50,000
4421 IDEA Part B (611) ARP	-	667
4422 IDEA Preschool (619) ARP	-	1,385
4516 IDEA Preschool (619) Base	-	5,988
4518 IDEA Part B Base & Enrollment Poverty	110,000	105,997
4521 IDEA Proportionate Share	-	4,665
4709 Medicaid Administrative	10,000	5,284
	320,000	323,350
Non-Revenue Sources:		
5320 Sale of Property	-	884
5301 Insurance Proceeds	-	21,137
9000 Other Non-Revenue Receipts	-	400
Other Non-Revenue Receipts	-	22,421
	-	22,421
Total Receipts	6,940,600	7,322,210
Total Available Resources	9,928,634	10,909,222

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT F
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final) Amounts	Actual Amounts
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,600,000	\$ 3,598,366
1200 Special Education	750,000	797,727
2100 Support Services - Students	475,000	409,106
2200 Support Services - Instruction	21,000	263,532
2310 General Administration - Board of Education	30,000	20,841
2320 General Administration - Executive Administration	200,000	191,005
2330 District Legal Services	35,000	6,554
2400 Office of Principal	400,000	313,431
2500 Central Services	120,000	171,276
2600 Operation & Maintenance of Plant	700,000	716,832
2650 Vehicle Acquisition & Maintenance	100,000	1,500
2710 Student Transportation	275,000	230,382
2712 Special Education Transportation	20,000	15,987
3300 Community Services Operations	-	1,678
3500 State Categorical Programs	20,000	23,438
6000 Federal Programs	500,000	374,848
	7,246,000	7,136,503
Total Disbursements		
Other Financing Uses:		
8000 Transfers	100,000	500,000
9000 Absorb Unused Budget Authority	2,582,634	-
	2,682,634	500,000
	9,928,634	7,636,503
Total Disbursements and Transfers		
FUND BALANCE, End of Year	\$ -	\$ 3,272,719

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT G

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 81,045	\$ 91,618
Receipts:		
1510 Interest	10,000	3,708
1600 Lunchroom Sales	105,000	127,965
3150 State Reimbursement	200,000	1,524
4210 Federal Reimbursement	-	210,223
Total Receipts	315,000	343,420
Total Available Resources	396,045	435,038
Disbursements:		
3100 Salaries	120,000	101,462
3100 Employee Benefits	50,000	25,594
3100 Purchased Services	-	1,131
3100 Supplies & Materials	-	21,245
3100 Food	226,045	197,657
3100 Capital Outlay	-	16,945
3100 Other	-	1,339
Total Disbursements	396,045	365,373
Other Financing Sources:		
5200 Transfers In - General Fund Support	-	50,000
Total Other Financing Sources	-	50,000
FUND BALANCE, End of Year	\$ -	\$ 119,665

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT H

ACTIVITIES FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 134,093	\$ 157,849
Receipts:		
1510 Interest	10,000	5,036
1710 Admissions	50,000	12,145
1740 Fees	-	1,212
1790 Other Activity Income	40,000	3,279
1920 Donations & Sponsorships	-	99,968
1990 Other Miscellaneous Local Revenue	-	95,275
Total Receipts	100,000	216,915
Total Available Resources	234,093	374,764
Disbursements:		
2900 Activity Fund Expenses	350,000	337,349
Total Disbursements	350,000	337,349
Other Financing Sources		
5200 Transfers In - General Fund Support	115,907	50,000
FUND BALANCE, End of Year	\$ -	\$ 87,415

See Notes to the Required Supplementary Information (RSI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT I

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 572,512	\$ 608,657
Receipts:		
1510 Interest	10,000	17,416
Total Receipts	10,000	17,416
Total Available Resources	582,512	626,073
Disbursements:		
2900 Purchased Services	-	380,220
2900 Supplies and Materials	-	1,427
2900 Capital Outlay	-	199,842
2900 Re-appropriated Funds	782,512	-
Total Disbursements	782,512	581,489
Other Financing Sources:		
5200 Transfers In - General Fund Support	200,000	400,000
Total Other Financing Sources	200,000	400,000
FUND BALANCE, End of Year	\$ -	\$ 444,584

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT J

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE	\$ 369,598	\$ 504,347
Receipts:		
Local Sources:		
1100 Property Taxes	480,695	406,627
1115 Carline Taxes	-	1,693
1140 Property Taxes - Penalties & Interest	-	1,225
1510 Interest	-	22,585
	480,695	432,130
State Sources:		
3130 Homestead	-	9,831
3131 Property Tax Credit	-	30,951
3133 Nameplate Capacity Tax	-	7,405
3180 Pro-rate Motor Vehicle	-	1,015
	-	49,202
Total Receipts	480,695	481,332
Total Available Resources	850,293	985,679
Disbursements:		
4700 Purchased Services	-	313,223
4700 Building Acquisition and Improvement	850,293	48,603
4700 Furniture & Fixtures		1,686
5000 Debt Service - Principal		240,000
5000 Debt Service - Interest		20,037
5000 Debt Service - Other		500
		500
Total Disbursements	850,293	624,049
FUND BALANCE, End of Year	\$ -	\$ 361,630

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2024

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, School Nutrition Fund, Special Building Fund, and Activity Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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 expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

If the School District plans to increase their property tax request by more than 2% plus allowable growth, they are required to participate in a Joint Public Hearing. The School District must notify the County Clerk of the need to participate by September 5. The hearing will be held between September 14-24.

Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
(Continued)

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 15.

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least four days prior to the hearing.

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 15.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
Instruction - Non-Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 1,909,158	\$ 1,912,248
Substitutes	97,579	87,595
Instructional Aides and Assistants	68,193	75,629
Non-Instructional	42,970	26,236
Employee Benefits	1,018,030	950,586
Purchased Services	22,894	33,491
Supplies and Materials	73,426	65,052
Textbooks	66,016	59,412
Capital Outlay	109,751	41,903
Other	2,335	2,212
	3,410,352	3,254,364
Instruction - Limited English Proficiency:		
Salaries:		
Teachers/Professional Staff	7,050	13,436
Employee Benefits	1,266	2,383
Purchased Services	297	-
Supplies and Materials	298	-
	8,911	15,819
Instruction - Poverty:		
Salaries:		
Teachers/Professional Staff	111,950	97,279
Instructional Aides and Assistants	835	27,981
Employee Benefits	66,318	44,971
	179,103	170,231
Total Instruction	3,598,366	3,440,414
Special Education:		
Salaries:		
Teachers/Professional Staff	288,449	272,657
Instructional Aides and Assistants	174,619	126,124
Substitutes	9,230	8,270
Employee Benefits	203,678	179,772
Purchased Services	39,651	31,698
Tuition Paid to Other Districts	76,236	73,236
Supplies and Materials	1,436	1,628
Textbooks	3,508	1,060
Capital Outlay	741	813
Other	179	200
	797,727	695,458
Support Services - Students:		
Salaries:		
Teachers/Professional Staff	136,568	131,350
Professional-Non-Certified Staff	56,776	55,870
Employee Benefits	103,299	91,023
Purchased Services	109,159	157,894
Supplies and Materials	2,856	1,635
Capital Outlay	50	228
Other	398	39
	409,106	438,039

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	For Comparative Purposes Only	
	2024	2023
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	\$ 56,258	\$ 21,168
Professional-Non-Certified Staff	72,076	70,037
Employee Benefits	75,826	49,360
Purchased Services	14,315	23,586
Supplies and Materials	14,187	7,194
Capital Outlay	29,470	34,231
Other	1,400	3,333
	263,532	208,909
General Administration - Board of Education:		
Purchased Services	6,147	5,170
Capital Outlay	4,316	4,316
Other	10,378	10,108
	20,841	19,594
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	133,595	122,669
Employee Benefits	50,487	45,643
Purchased Services	2,328	3,257
Supplies and Materials	2,000	3,500
Capital Outlay	-	151
Other	2,595	4,309
	191,005	179,529
District Legal Services:		
Legal Services	6,554	28,042
	6,554	28,042
Office of Principal:		
Salaries:		
Teachers/Professional Staff	145,250	139,700
Non-Instructional	57,885	59,404
Employee Benefits	90,267	85,193
Purchased Services	8,319	10,019
Supplies and Materials	4,971	5,484
Capital Outlay	594	227
Other	6,145	3,908
	313,431	303,935
Central Services:		
Professional Non-Certified Salaries	47,881	45,983
Employee Benefits	37,371	35,212
Purchased Services	75,869	61,425
Distance Education & Telecommunications	3,190	2,858
Supplies and Materials	4,338	3,340
Capital Outlay	505	9,207
Other	2,122	574
	171,276	158,599

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
Operation & Maintenance of Plant		
Non-Instructional Salaries	\$ 159,576	\$ 124,478
Employee Benefits	44,092	46,465
Purchased Services	263,024	259,851
Supplies and Materials	192,102	135,373
Capital Outlay	53,293	22,127
Other	6,245	8,872
	718,332	597,166
Student Transportation:		
Non-Instructional Salaries	128,305	105,478
Employee Benefits	30,195	35,122
Purchased Services	176	12,710
Mileage to Parents	2,115	3,653
Supplies and Materials	64,306	64,268
Capital Outlay	1,823	-
Other	3,462	2,299
	230,382	223,530
Special Education Transportation:		
Non-Instructional Salaries	14,799	12,784
Employee Benefits	1,157	1,000
Purchased Services	31	-
	15,987	13,784
Community Services Operations		
Purchased Services	1,580	-
Supplies	98	-
	1,678	-
State Categorical Programs:		
Employee Benefits	741	170
Purchased Services	11,457	1,575
Supplies	5,514	5,430
Other	5,726	2,787
	23,438	9,962
Federal Programs:		
Title I	93,561	90,112
Title II, Part A	16,375	20,094
Title IV	81,164	75,407
IDEA - Part B (611) Base Allocation	108,829	105,997
IDEA - Preschool (619) Base Allocation	6,029	5,988
IDEA - Part B Proportionate Share	1,746	4,666
IDEA - Part B (611) Base Allocation - ARP	-	667
IDEA - Preschool (619) Base Allocation -ARP	-	1,386
REAP	67,144	34,159
Other Federal Categorical Programs	-	419
	374,848	338,895
Transfers:		
School Lunch Fund	50,000	-
Depreciation Fund	400,000	400,000
Activities Fund	50,000	125,000
	500,000	525,000
Total Operational Cash Disbursements	\$ 7,636,503	\$ 7,180,856



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
Kimball Public Schools
Kimball, Nebraska 69145

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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Kimball Public Schools (the School District), Kimball, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2024. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District'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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District'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 matter that are required to be reported under *Government Auditing Standards*.

Kimball Public Schools' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Rauner & Assoc P.C.", written in a cursive style.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2024

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT M

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2024

2024-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.

Business Operations

Internal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- (b) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- (c) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- (e) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;

- 3) ~~Implement a Control System procedure~~ Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) ~~Continue to develop and implement adequate maintenance procedures for the equipment~~ Implement adequate maintenance procedures for the equipment and;
- 5) ~~Continue to develop and implement sales procedures for the equipment; and~~ Implement sales and disposition procedures for the equipment to ensure the highest possible return
- 6) ~~Continue to develop and implement disposition procedure for the equipment.~~

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for small purchases (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids (over \$250,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over \$250,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;

- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The, ~~and the~~ District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the

District to prepare reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) ~~Identifying adequately~~ Maintaining records and documentation that sufficiently identify the amount, source and ~~application~~ expenditure of funds for federally-funded activities;
- 4) Ensuring effective controls over ~~and~~ accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

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

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not

limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both Federal and non-Federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally-assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to Federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: ~~For all federal awards, the District will comply with all applicable legal requirements, including the Davis-Bacon Act.~~

~~Legal Reference: 34 C.F.R. § 75.600, et seq.~~ If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of "prevailing wages" to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S. Code § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those

requirements. The following rules of allowability apply to equipment and other capital expenditures:

- A. Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5-10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- D. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- E. When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.
- F. If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- G. Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Maintaining Records: Financial records, supporting documents, statistical records, and all other District records pertinent to a federal award must be retained for the minimum period time as required by federal law or the terms of the federal awarding agency, whichever is longer in time.

Legal Reference: 2 C.F.R. § 200.334.

Conflict of Interest: ~~Notwithstanding any other Board Policies or Procedures, the District shall ensure that it avoids any conflicts of interest regarding any federal awards. The District will disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.~~

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A "conflict of interest" includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of

monetary value from federally funded contractors in accordance with the District's Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112& 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: July 12, 2021
Revised: June 13, 2022

Operation and Maintenance of Plant

An effective educational program requires clean, healthy, safe, and attractive physical facilities. The maintenance and custodial staff is charged with the responsibility for caring and adequately maintaining the facilities.

The Director of Buildings and Grounds with input from the building principals supervises the work of the custodial staff, seeing that the custodial responsibilities are carried out satisfactorily.

The overall evaluation of the maintenance and custodial program in the district shall be the responsibility of the Superintendent of Schools, utilizing the input from the administrative staff and the Director of Buildings and Grounds.

The Director of Buildings and Grounds shall have the responsibility of hiring the custodial staff, assigning staff work schedules, and making recommendation to the Superintendent when staff changes are needed.

Adopted: March 13, 2000

Revised: February 13, 2017

Policy 902

USE OF SCHOOL FACILITIES

902

Community Use of School Facilities

School facilities are primarily intended for the District's educational and extracurricular activity programs. School facilities are, however, made available for use by outside groups to further the interests of the District and the community. Use by non-school groups is allowed pursuant to an application process and is subject to the terms and conditions set forth in this policy.

1. Application for Use.

Outside groups that wish to use school facilities must submit a completed Application for Use form signed by a representative of the outside group who has authority to commit the outside group to the terms and conditions of the Application. The outside group, as Applicant, shall specify the nature of the intended use, the dates and times of the requested use, and the facilities for which use is requested.

The form shall be developed by the administration. The form shall include the statement that:

This application is subject to the terms of the Board's "Community Use of School Facilities" policy. The terms and conditions of that policy are incorporated into this application by this reference. Applicant accepts all such terms and conditions.

2. Acceptance of Application for Use.

Acceptance or rejection of applications shall be the responsibility of the Superintendent or the Superintendent's designee.

Applications shall not be rejected for any unlawful reason, including unlawful discrimination on the basis of race, national origin, gender, religion, disability, age, marital status, or veteran status, and including the applicant's legally protected exercise of constitutional or statutory rights.

The District's facilities are designated as nonpublic forums. Accordingly, applications shall not be accepted for:

- a. Uses that may conflict with or that disrupt the District's educational or extracurricular activity programs.
- b. Uses inconsistent with the mission of the District.
- c. Uses that present an unacceptable risk that the conditions of use set forth in this policy will not be adhered to; either due to the nature of the requested use or the character of the group or individuals within the group.
- d. Uses that present an unacceptable risk of damage or unacceptable wear and tear to facilities or equipment.
- e. Uses for outside commercial activities except with approval of the Board; and

except for camps and other activities for high school students subject to and consistent with Bylaws of the Nebraska School Activities Association.

- f. Uses that involves gambling or games of chance.
- g. Uses that involves a group or activity which advocates or condones the violent overthrow of the Constitution or of the government.
- h. Uses that involve the meetings of secret clubs not open to members of the public.
- i. Non-community type uses such as wedding receptions, slumber parties, personal use and similar activities. In the interest of community good, the Superintendent may allow school facilities to be used for a funeral that is anticipated to exceed the capacity of the venue that may be otherwise used.

Applications for use of facilities may be denied based on unsuitability of the date or time of the requested use. Facilities will generally not be available for community use at times when school staff are not available to monitor the Applicant's use, such as on legal holidays; before 7:00 a.m.; after 10:00 p.m. and Sunday mornings prior to Noon.

Leases of school facilities require approval of the Board. As such, Applications that request long-term use of facilities in the nature of a lease will be denied.

Applications may be denied based on the determination of the Superintendent or the Superintendent's designee that the Applicant does not have the financial ability or financial responsibility to pay fees or expenses or to reimburse the District for any damages that may be sustained to facilities or equipment or any liability that may be created by the use.

When an Application conflicts with another Application, the Applications will be accepted according to the following priority order:

- a. Events or activities that are designed to service students of the District or which are related to any function of the District, including approved school-community associations and school-affiliated non-profit groups.
- b. Tax-supported agencies such as educational entities or units of city, county or state government.
- c. Nonprofit community agencies such as private educational agencies.
- d. Groups where the majority of the members reside within the District.

For use conflicts within each group, priority will be given to the first to submit their Application; provided that the Superintendent or the Superintendent's designee may approve an Application that is not first-filed if the other Applicant's use could be feasibly changed to a non-conflicting time or area.

Applications that are accepted may not be assigned or transferred to another outside group.

Applications that are accepted are subject to cancellation by the Superintendent or the Superintendent's designee. Cancellation will occur in the event the administration reasonably determines:

- a. Any of the reasons for non-acceptance of an application exist.
- b. The Applicant fails to meet any term or condition required prior to the use. This includes but is not limited to failure of the Applicant to pay required fees or deposits or failure to show evidence that any required insurance is in place.
- c. Circumstances make the use unsuitable. This includes but is not limited to:
 - i. The condition of the facilities being unsafe. For example, the presence of snow, ice, fallen limbs or other potential hazards that the school would not otherwise clear prior to the activity or event. The Applicant may request that the District clear the hazards such that it may proceed with its activity or event. If the District agrees to do so, the Applicant shall be responsible for all costs incurred by the District in clearing the hazard.
 - ii. School staff being unavailable to monitor the use or to provide set-up or clean-up services where the District has accepted responsibility for such.
 - iii. The need to use the facilities for a school activity or purpose.

Generally, if school is closed on the date of the Applicant's intended use due to inclement weather or hazardous conditions, the Applicant's use will be cancelled.

The Applicant shall remain responsible for fees or expenses, and any deposit that has been received by the District shall be forfeited and be kept by the District, if cancellation occurs because of the fault of the Applicant. Otherwise, the District will return any deposit that has been received by the District. The District will in no event be responsible for any damages, expenses, or losses incurred by the Applicant or any person arising from the cancellation.

An Applicant may withdraw its Application at any time prior to acceptance. An accepted application may be withdrawn by the Applicant, subject to approval of the Superintendent or the Superintendent's designee. Approval is subject to the conditions that the Applicant has given reasonable advance notice (ordinarily, at least 48 hours) and that the Applicant reimburse the District for any expense the District has incurred.

3. Conditions of Use.

The conditions for use are as follows:

- a. Compliance. Applicant agrees to:
 - i. Comply with all local, state and federal laws, including health and fire codes.
 - ii. Comply with Board policies concerning non-discrimination and the use of school facilities.
 - iii. Comply with reasonable administrative rules related to use of facilities and the requests of school officials related to the Applicant's use of the

facility.

- b. Disclaim School Sponsorship. The District does not sponsor or endorse the Applicant or the activity or event conducted by the Applicant. To ensure that the public understands this fact, the Applicant agrees to not make any statements suggesting such sponsorship and to publish statements of non-school sponsorship in such form and manner as the administration may request.
- c. Supervision. Applicant agrees to provide appropriate supervision of the activity or event in all respects, including supervision reasonably necessary to ensure that no person participating in or attending the activity or event:
 - i. Is presented with conditions that pose an unreasonable risk of personal injury or damage to personal property.
 - ii. Enters any area of the school facilities that the Applicant has not been given permission to use, or accesses any school records.
 - iii. Engages in the use of tobacco, alcohol, or illegal drugs, or is under the influence of alcohol or illegal drugs.
 - iv. Possesses a firearm or a weapon.
 - v. Engages in disorderly, lewd, or lascivious conduct.
 - vi. Engages in any criminal behavior.

Applicant shall remove any person from the activity or event who engages in any of the above listed conduct. Applicant agrees to report to the school administration by the close of the next business day the identity of any person who engaged in any of the above listed conduct and the details of the conduct. If the offending person is a student, the report shall be made immediately.

In the event the school administration determines that the nature of the activity or event warrants the presence of security services, Applicant agrees to provide such security services.

Applicant agrees to ensure that all persons attending its activity or event are off school grounds at the end of its time of permitted use, except for students or school staff who are authorized to remain for a school-related purpose.

- d. Condition of Premises. Applicant agrees to:
 - i. Conduct a reasonable inspection of the premises prior to the activity or event to ensure that the premises are safe for the intended use. In the event of any unsafe condition, Applicant shall notify an administrator. In the event the unsafe condition is not corrected prior to the activity or event, the Applicant shall postpone or cancel the activity or event.
 - ii. Not use or allow any school equipment to be used without express approval of school administration.
 - iii. Not bring or allow others to bring food or beverages on to school grounds without express approval of school administration.

- iv. Not bring or allow others to bring or use any flammable items (including candles or incense) or any volatile chemical or any explosive.

- v. Not use any electrical equipment that has been brought onto the premises without express approval of school administration.
 - vi. Not allow the wearing of street shoes or shoes with marking soles on gym floors or other protected surfaces.
 - vii. Not park or allow others to park in fire lanes or reserved spaces or in any manner inconsistent with the school's parking rules.
 - viii. Not cause or allow others to cause damage to school facilities or equipment.
 - 1. In the event damages are sustained, Applicant accepts responsibility for reimbursing the District for the cost of repair or replacement.
 - 2. Applicant agrees that the school administration's determination that damage was sustained in connection with the Applicant's use, and of the cost of repair or replacement, is controlling.
 - 3. Applicant shall immediately report to the school administration any damage to school facilities or equipment that occurs during the Applicant's use of school facilities that may present a risk of injury to students or any subsequent users. Any other damage shall be reported by the close of the next business day.
 - ix. Return the facilities in as good a condition as it was prior to use. This includes, without limitation, cleaning, removal of trash, and returning tables and chairs and other school property to their proper location. The clean-up shall be promptly completed. In the event the District provides the clean-up service, Applicant agrees to reimburse the District for the cost of such clean-up.
 - x. Remove any property brought in by the Applicant and by any person attending the activity or event. The District is not responsible for any personal property that is left on the premises.
- e. Financial Responsibility. Applicant agrees to:
- i. Procure, at its own expense, a Comprehensive General Liability insurance policy naming the District as an additional insured. This policy shall be written with a minimum of \$1,000,000 Combined Single Limit per occurrence. A Certificate of Insurance evidencing coverage must be submitted prior to the Applicant's use.
 - ii. The insurance requirement is subject to waiver by the Superintendent or the Superintendent's designee only in circumstances where the intended use presents very little potential for injury or damage and the activity or event is designed to serve the District's students or staff.
 - iii. Indemnify and hold the District, the Board, school employees and agents of the District harmless from any and all claims, demands, causes of action, or lawsuits for any death or personal injury or damage to property sustained during, caused by or arising out of the Applicant's use of school facilities.

4. Fees for Use.

The Superintendent or Superintendent's designee shall establish a daily use fee schedule that establishes rates for specific parts of the school facilities (that is, kitchen, auditorium, gymnasium, athletic field, classrooms, meeting rooms). The rates shall be reviewed on a periodic basis; with the review to occur no less than every two years.

The fee rates shall be in an amount sufficient to cover estimated staff time and direct costs associated with:

- a. Processing. Cost of processing the Application, postage, invoicing and coordination of the use.
- b. Access. Cost of providing access; such as unlocking doors before use and locking after use, turning lights on and off, and disarming/re-arming security systems.
- c. Custodial. Cost of providing custodial or maintenance services to prepare the facility for the use and for clean-up after the use.
- d. Kitchen. Cost of providing access to the kitchen facilities; as ordinarily any permitted use of the kitchen will require the presence of a member of the school's food service staff.
- e. Special Equipment. Cost of making special equipment available such as sound and lighting set-up; as ordinarily any permitted use of special equipment will require the presence of a member of the school's staff who is familiar with proper use of the equipment.
- f. Monitoring. Cost of administrative or other professional staff to monitor the Applicant's use to ensure compliance with the terms and conditions of the permitted use.
- g. Security. Cost of providing security services when determined to be needed for the activity or event.

The fee schedule shall be applied evenly to all Applicants, with two exceptions:

- a. A different fee may be assessed where the Superintendent or Superintendent's designee reasonably determines that the Applicant's use will require staff time or cause direct costs different than those used in establishing the fee schedule.
- b. A fee waiver or reduced fee rate shall be given for use where the activity or event is designed to serve students of the District or children; such as approved school-community associations and school-affiliated non-profit groups and summertime sports leagues, sports camps, etc., that are subject to NSAA regulations.

5. Use Consistent with NSAA Bylaws.

Use of school facilities for activities that are subject to the Bylaws of the Nebraska School Activities Association (NSAA) shall be permitted subject to and in accordance with the NSAA Bylaws. Such use shall be consistent with this policy for non-school groups. Examples of acceptable use of school facilities for activities are:

- a. Summer Leagues. There must be evidence that the organization or individual conducting the league has rented or leased the facility (for example, via an

Application for Use) to prove the school is not involved in its sponsorship or funding.

- b. Commercial Sport Camps/Clinics. School facilities for use by individuals, including the District's own coaches or other organizations for commercial camps/clinics or schools. Camps conducted by high school coaches shall be publicized as open to all area individuals wishing to attend and not limited to students from the coach's high school.
- c. All-Star competition that involves graduated seniors.
- d. Competitive meets and contests sponsored by non-school groups.
- e. Facilities approved under the above stipulations include: gymnasiums, tracks, swimming pools, tennis courts, athletic playing fields, and baseball and softball diamonds.

Adopted: August 11, 2008
Revised: February 13, 2017

**Kimball Public Schools
Request for Facility, Uniform, and/or Transportation Use
Agreement of Rental**

Name of Organization _____

Name of Individual/s who will be in contact with school officials _____

Telephone Number _____

Email _____

What is to be rented, please check all that is applicable

- **Kimball Public Schools Facilities - Cost \$25**

Date to be used _____

Start time and end time _____

- Main Gym
- Practice Gym
- Auditorium
- Elementary Gym
- Kitchen/s
- Practice Football Field
- High School Football Field
- High School Track
- High School Library
- Other _____

- **Transportation Type - Cost \$10**

Date/s to be used _____

- | | |
|-----------------------|----------------------------|
| • Bluebird Bus (B95) | • Bluebird Bus (B23B) |
| • Bluebird Bus (B04) | • Thomas Activity Bus (24) |
| • Bluebird Bus (B06) | • Thomas Route Bus (24) |
| • Bluebird Bus (B23A) | • Van (V07) |
| • Van (V19) | • Van (V10) |
| • Grand Caravan (M19) | • Suburban (S20-A) |
| • Impala | • Suburban (S20-B) |

Approved by: _____ Title: _____ Date: _____

Approval by Superintendent of Schools: _____ Date: _____

Applicants: Please read the following guidelines for facility use rental and transportation rental. Please sign and date that you agree to these terms and conditions. This form must be returned to the school with payment for rental.

1. When feasible, groups will pay in advance of the actual use.
2. No tobacco may be used in school buildings or school vehicles.
3. No alcoholic beverages allowed on school property or in school vehicles.
4. No group shall sell more tickets than the rated seating capacity of the facility used.
5. Groups using kitchen facilities must have a regular cafeteria employee in attendance to supervise or assist.
6. Custodial cost and other personnel, such as cafeteria employees, will be charged to the group.
7. The facilities and vans shall be used in a responsible way and the group or individual using the facilities will be responsible for any damage whatsoever to the facilities and/or equipment actually used.
8. Scheduled activities may be changed if a conflict with the school programs should develop.
9. Adequate adult supervision must be maintained at all times.
10. All fees will be paid directly to Kimball Public Schools.
11. A group or organization's representative must be willing to meet with school officials approximately one week prior to the date of activity to review procedures and facility operations.
12. In submitting this application, the signed applicant agrees to abide by the rules and regulations issued by the Kimball Public Schools Board of Education for the care of school facilities (including Board Policy 902), to accept full responsibility for damage done to the school property by those in attendance at the activity and to make prompt payment to the Kimball Public Schools Board of education and/or school employees upon receipt of invoice.

It is, hereby, understood that you/your organization/group agrees to defend the Board of Education against any claim for liability to any person or persons for personal injury or property damage in connection with your use of this property and that you/your organization/group will hold the School Board harmless from any such claim by others and will release the School Board from any such liability to your organization or its member or anyone else.

I (We), as representative(s) of the above-named group/organization, state that we have read the guidelines and accept said responsibilities in the use of facilities at Kimball Public Schools.

Renters Signature: _____

Date: _____

Facility and Site Planning

The board shall include the building, facilities, or sites necessary for the school district's educational programs as part of the board's long range plans.

The board may engage the services of consultants or other personnel to study the needs of the school district's facilities. The results of these services will be considered in planning the education program and in making decisions about the improvements and acquisition of additional sites or construction of additional facilities.

It shall be the responsibility of the superintendent of school to provide information including, but not limited to, enrollment projections, educational program needs and requirements, and recommendations on facilities studies to the board of education.

Prior to remodeling or other construction of buildings or facilities, the board may appoint a committee of consultants, employees, citizens, or other to assist the board in developing the facilities specifications or plans.

Adopted: April 21, 2003
Reviewed: February 13, 2017
May 13, 2019

School Board Policy 904

NAMING SCHOOL BUILDINGS OR FACILITIES

I. PURPOSE

The purpose of this policy is to establish guidelines for the naming of school buildings or facilities.

II. GENERAL STATEMENT OF POLICY

A. School Board Initiated or Renaming of a School Building or Facility

The naming of school buildings or facilities is the responsibility of the School Board. When naming a building or facility, the Board may select the name or appoint a committee to make recommendations to the Board. If the Board appoints a committee, the committee should include community members, school personnel and students.

Schools and sites may be given names that are:

- indicative of the areas in which they are located.
- for individuals who have significant achievements in America, Nebraska, or the school district.
- for entities which have contributed significantly to the school district.

The names of sites which serve a district-wide function and for facilities or portions of facilities may be named to illustrate the nature of their role in the district.

Portions of school facilities, such as libraries, gymnasiums and athletic fields, shall be named according to their educational purpose; however, names of individuals or entities may also be associated with these facility sub-units upon designation by the Board.

1. Nominations may include names of former district employees, citizens who lived within the school district or former students of the school district.
2. Each case shall be acted upon separately by the School Board.
3. Nominations shall be submitted to the Superintendent who will duly inform the Board at the time of nomination and who will maintain a current file of nominations.

When naming a facility or portions of a facility, the following criteria shall be considered:

1. The proposed name shall be appropriate.

2. The name will stand the test of time.

3. If the name involves a person, there shall be evidence of distinguished service, special school contributions (fiscal or service), or other honors earned which reflect well upon the education received in the School District.

4. Naming a site or facility after a deceased person shall be done after taking the above criteria into consideration and a reasonable waiting period as determined by the School Board following the individual's death.

5. In naming sites or facilities, special consideration may be given to those names that will have some special meaning to the students and citizens and will enhance the educational program of the school district.

B. Citizen Group Initiated Naming or Renaming of a School Building or Facility

The criteria and standards for naming or renaming a building or facility shall be the same as listed in section A of this policy.

To ensure a broad base of support for a nomination, the group must submit a petition signed by at least 100 district residents or former students to the appropriate School Board committee. The Committee will then evaluate the recommendation and either support the recommendation by moving it to the School Board level or deny the recommendation and do nothing further. This step must be done before the School Board will consider naming or renaming a building or facility Initiated by a citizen or citizen group.

Upon receiving a proper request to name or rename a building or facility, the School Board shall wait at least 90 days before making a decision, allowing adequate time for public input on the proposal.

The School Board will make the final decision and reserves the right to reject any proposal to name or rename a building or facility.

C. Periodic Review

Periodically, site or facility names shall be reviewed as to their continued appropriateness. If a particular name is no longer appropriate, the School Board reserves the right to change it.

Adopted: May 11, 2020

Amended: April 12, 2021

New Construction and Improvements to Existing BuildingsDesign-Build Under the Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Sec. 13-2901 et seq.

1. **Introduction:** The School District is authorized to enter into Design-Build Contracts for School District construction projects by adhering to the procedures set forth in the Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901 et seq. (the “Act”). Pursuant to the Act, the Board of Education hereby adopts the following policies for entering into a Design-Build Contract and the general terms of such contract.

2. **Terms Defined:**

A. “Design-Build Contract” means a contract developed under the terms and conditions of this policy which is subject to qualification-based selection between the School District and a Design-Builder to furnish (a) architectural, engineering, and related design services for a construction project pursuant to the Act, and (b) labor, materials, supplies, equipment, and construction services for a construction project pursuant to the Act.

B. “Design-Builder” means the legal entity which proposes to enter into a Design-Build Contract pursuant to the Act and this policy.

C. “Letter of Interest” means a statement indicating interest to enter into a Design-Build Contract for a project pursuant to the Act and this policy.

D. “Performance-Criteria Developer” means any person licensed or any organization issued a certificate of authorization to practice architecture or engineering pursuant to the Nebraska Engineers and Architects Regulation Act, Neb. Rev. Stat. Sections 81-3401 et seq., who is selected by the School District to assist the School District in the development of Construction Project Performance Criteria, Requests for Proposals, evaluation of Proposals, evaluation of the construction under a Design-Build Contract to determine adherence to the Project Performance Criteria, and any additional services requested by the School District to represent its interests in relation to a construction project.

E. “Project Performance Criteria” means the performance requirements of the construction project suitable to allow the Design-Builder to make a Proposal. Performance requirements include the following, if required by the construction project: capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm water retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the construction project.

F. “Proposal” means an offer in response to a Request for Proposals by a Design-Builder to enter into a Design-Build Contract for a School District construction project pursuant to the Act and this policy.

G. “Qualification-Based Selection Process” means a process of selecting a Design-Builder based first on the qualifications of the Design-Builder and then on the Design-Builder’s proposed approach to the design and construction of the School District construction project.

H. “Request for Letters of Interest” means the documentation or publication by which the School District solicits Letters of Interest.

I. “Request for Proposals” means the documentation by which the School District solicits Design-Builder Proposals.

3. ***Board Selection of Design-Build Method and Process and Direction to Prepare Request for Proposals:*** The Board of Education of the School District shall adopt a resolution to select the Design-Build under the Act as the method and process of construction delivery of the specific project and authorize and direct the School District Administration in conjunction with the Performance-Criteria Developer retained for the specific project to prepare a Request for Proposals in accordance with the Act and this policy. The resolution shall require the affirmative vote of at least two-thirds (2/3rds) of the Board of Education.

4. ***Procedures for Selecting and Hiring a Performance-Criteria Developer:*** Prior to proceeding with any School District construction project using the Design-Builder method under the Act, the School District shall retain the services of a Performance-Criteria Developer under the following procedures:

A. In the event that the estimated fee for the professional services of a Performance-Criteria Developer is less than Forty Thousand Dollars (\$40,000), the School District shall informally solicit proposals or statements of qualifications from persons licensed or organizations issued a certificate of authorization to practice architecture or engineering pursuant to the Nebraska Engineers and Architects Regulation Act, Neb. Rev. Stat. Section 81-3401 et seq., and select a Performance-Criteria Developer that, in the sole opinion of the School District, is best suited to the specific School District construction project. The School District shall negotiate and enter into a written Performance-Criteria Developer contract with the selected person/firm.

B. In the event that the estimated fee for the professional services of a Performance-Criteria Developer exceeds Forty Thousand Dollars (\$40,000), the School District shall select a Performance-Criteria Developer based on the following procedures, which are to be consistent with the Nebraska Consultants’ Competitive Negotiation Act, Neb. Rev. Stat. Section 81-1700 et seq.

(1) Public notice of a request for qualifications for the position of Performance-Criteria Developer shall be given in a manner consistent with School District policy. In addition, known persons and/or firms engaged in the lawful practice of their profession who desire to provide professional services will be encouraged to submit a proposal or statement of qualifications.

(2) Proposals or statements of qualifications shall be objectively evaluated and discussions with qualified persons/firms shall be conducted regarding the person's/firm's qualifications, approach to the project, and ability to furnish the services of performance-criteria developer. If necessary, person(s)/firm(s) may be asked to provide public presentations.

(3) Qualified persons/firms shall be ranked in order of preference after considering such factors as (i) the ability of professional personnel, (ii) past performance, (iii) willingness to meet time and budget requirements, (iv) location, recent, current and projected workloads of the persons/firms, and (v) the volume of work previously awarded to the person/firm.

(4) The School District shall attempt to negotiate a Performance-Criteria Developer contract with the highest ranked qualified person/firm and may enter into a Performance-Criteria Developer contract after negotiations. If the School District is unable to negotiate a satisfactory contract with the highest ranked person/firm, the [Name] Public School District may terminate negotiations with that person/firm. The [Name] Public School District may then undertake negotiations with the second highest ranked person/firm and may enter into a performance-criteria developer contract after negotiations. If the Board of Education is unable to negotiate a satisfactory contract with the second highest ranked person/firm, the Board may undertake negotiations with the third highest ranked person/firm, if any, and may enter into a performance-criteria developer contract after negotiations.

C. The procedures in subparagraphs A and B above shall include the requirement that the Performance-Criteria Developer (a) is a person licensed or an organization issued a certificate of authorization to practice architecture or engineering in the State of Nebraska pursuant to the Engineers and Architects Regulation Act, Neb. Rev. Stat. Section 81-3401 et seq., (b) is ineligible to be included as a provider of any services in a Proposal as a Design-Builder for the construction project on which it has acted as Performance-Criteria Developer, and (c) is not employed by or does not have a financial or other interest in a Design-Builder who will submit a Proposal.

D. The Procedure shall also provide that the Performance-Criteria Developer shall assist the School District in the development of project Performance Criteria, Letters of Interest, Requests for Proposals, evaluation of the Proposals, evaluation of design and construction under the Design-Build Contract to determine adherence to the Performance Criteria, and any additional services requested by the School District to represent its interests in relation to the construction project.

5. ***Procedures for the Preparation and Content of Request for Letters of Interest and Procedures and Standards to be Used to Prequalify Design-Build Candidates:*** The School District shall prepare and issue a Request for Letters of Interest for the position of Design-Builder under the Act and in accordance with this section and shall prequalify Design-Builders on the basis of Letter of Interest responses received from such firms submitted in accordance with this section.

A. The Request for Letters of Interest shall be (a) published in a newspaper of general circulation within the School District at least thirty (30) days prior to the deadline for receiving Letters of Interest and (b) sent by first-class mail to any Design-Builder upon request.

B. The Request for Letters of Interest shall include, at a minimum, a description the School District construction project in sufficient detail to permit a Design-Builder to submit a Letter of Interest, which may include a description of the scope and nature of the construction project, the project site, the schematic design (if any has been prepared), the preliminary project schedule and estimated budget.

C. Letters of Interest shall be reviewed by the School District, in consultation with the Performance-Criteria Developer. The School District will evaluate prospective Design-Builders based on the information submitted to the School District in the Letters of Interest.

D. The School District shall select as prequalified at least three (3) prospective Design-Builders who submitted Letters of Interest; provided that if only two (2) Design-Builders have submitted Letters of Interest, the School District shall select as prequalified at least two (2) prospective Design-Builders. The selected Design-Builders then shall be considered prequalified and eligible to receive a Request for Proposals.

6. ***Procedures for the Preparation and Content of Request for Proposals:*** The School District shall prepare the Request for Proposals for the position of Design-Builder under the Act and in accordance with this section. The Request for Proposals shall be sent only to the prequalified Design-Builders. At least thirty (30) days prior to the deadline for receiving and opening Proposals, notice of the Request for Proposals shall be published in a newspaper of general circulation within the School District and filed with the State Department of Education. The Request for Proposals shall include, at a minimum, the following components:

A. The Notice of the Request for Proposals.

B. An Invitation to submit Proposals. Such invitation shall (1) identify the School District as the project owner, (2) contain the day and hour upon which such Proposals are due and shall be received; (3) that Proposals shall be sealed; (4) that Proposals shall not be opened until expiration of the time allowed for submitting Proposals; and (5) the hour at which such Proposals shall be opened in the presence of the proposers, or representatives of the proposers.

C. These Policies adopted by the School District;

D. A project statement, which contains information about the scope and nature of the project, the project site, the schedule, and the estimated construction budget and other budget parameters.

E. The Project Performance Criteria.

F. Instructions to prospective Design-Builder firms, which shall state that the following requirements, at a minimum, must be contained in any submitted Proposal:

(1) A description of the Design-Builder's project team and organization of such team;

Proposals;

- (2) Fee proposal, if required by the School District as part of the Request for

- (3) A description of the limitations, if any, on expenses to be reimbursed;

- (4) Proof of insurance coverage and bonding required by law and the Construction Manager at Risk Contract;

- (5) A written statement of the Design-Builder's proposed approach to the design and construction of the project, which may include graphic materials illustrating the proposed approach to design and construction but shall not include price proposals;

- (6) A written acknowledgement that the Design-Builder agrees to the following conditions:

- (i) an architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;

- (ii) at the time of the design-build offering, the Design-Builder will furnish to the School District a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;

- (iii) the architect or engineer engaged by the Design-Builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the Design-Builder prior to the completion of the project without the written consent of the School District;

- (iv) a Design-Builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will (a) comply with the Engineers and Architects Regulation Act by procuring a certificate of authorization to practice architecture or engineering and (b) submit proof of sufficient professional liability insurance; and (c) the rendering of architectural or engineering services by a licensed architect or engineer employed by the Design-Builder will conform to the Engineers and Architects Regulation Act and rules and regulations adopted under the act;

G. Information of pre-Proposal conference, if any required, and attendance requirements at such conference.

H. Proposal procedures, including:

- (1) Questions and clarification or interpretations of the Proposal documents;

- (2) Method of handling addenda to Proposal documents;

- (3) Procedure for modification or withdrawal of Proposals;

(4) Proposal due date and opening including date, time, location and methods of submittal of Proposals;

I. Evaluation procedure, including the criteria for evaluation of Proposals, the relative weight of each criterion, the interview process, the contract negotiation process and the contract execution process.

J. The proposed Agreement between the School District and the Design-Builder, including General Conditions of the Contract for Construction. Such Agreement may set forth an initial determination of the manner by which the Design-Builder selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding.

K. Payment and performance bonds and guaranteed maximum price bond requirements for the Design-Builder;

L. Insurance requirements, which shall provide that the Design-Builder shall purchase from and maintain in a company or companies lawfully authorized to do business in the State of Nebraska such insurance as will protect the Design-Builder from claims which may arise out of or result from the Design-Builder's operations under the contract and for which the Design-Builder may be legally liable, whether such operations be by the Design-Builder or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

M. Special notice requirements, if any, which may include but not be limited to the following:

(1) THIS PROJECT IS BEING CONDUCTED UNDER AND IS SUBJECT TO THE PROVISIONS OF THE POLITICAL SUBDIVISIONS CONSTRUCTION ALTERNATIVES ACT, Neb. Rev. Stat. Sec. 13-2901 et. seq.

(2) This School District is an equal opportunity institution and actively recruits well-qualified and diverse individuals and firms, including women and minorities, for architectural and engineering services and for contractor services. The School District requires that all responders/bidders/proposers for public work provide written assurances, affirm and agree that (a) they are an equal opportunity employer, (b) they actively recruit a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, they will actively continue and implement this policy throughout any awarded public work. The School District or any of its responders/bidders/proposers for public work shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

(3) By submitting a Proposal, each proposer agrees to waive any claim it has, or may have, against the School District and the Architects retained by the School District, and their respective employees, arising out of, or in connection with, the administration, evaluation, or

recommendation of any Proposal; waiver of any requirements under the Proposal Documents; or the Contract Documents; acceptance or rejection of any Proposals; and award of the Contract.

(4) The School District reserves the right (a) to terminate the Proposal process at any time; (b) to reject any or all Proposals; and (c) to waive formalities and minor irregularities in the Proposals received.

(5) The School District reserves the right to conduct a pre-award survey of any firm under consideration to confirm any of the information furnished by the firm or to require other evidence of managerial, financial, technical and other capabilities, the positive establishment of which is determined by the School District to be necessary for the successful performance of the contract.

(6) The proposing firm's signature on the Proposal is the proposing firm's guarantee that the content of the Proposal has been arrived at without collusion with other eligible prospering firm or firms and without effort to preclude the School District from obtaining the lowest competitive price.

N. Other information, which may include the following:

(1) A description of the general scope of services to be provided by the Design-Builder.

(2) Project financing phase informational services, if any;

(3) Pre-construction phase services including consultation of design, materials and systems, long lead items, contractor availability and recruitment, preliminary project schedule and preliminary cost estimation, and review of construction documents and conduct value engineering assessments with respect to constructability, material and construction techniques and building systems, sequencing of construction, separation or combining of bid packages.

(4) Cost estimation and preliminary guaranteed maximum price submittals to the School District;

(5) Construction administration and supervision services including identification and preparation of bid packages, recruitment and prequalification of prospective proposers for such bid packages, conduct of bid process for each bid package, review of and recommendations to the School District with regard to Proposals submitted, and administration of construction contracts, day-to-day supervision of the work with a qualified site superintendent and project manager;

7. ***Procedures for Preparing and Submitting Proposals:*** Only Design-Builders prequalified under this policy may submit Proposals. The School District only will accept, consider and evaluate Proposals submitted by prequalified Design-Builders and will not accept, consider or evaluate any Proposals submitted by firms not prequalified. Proposals submitted by interested Design-Builder firms must include all of the elements required by the Request for Proposals.

Proposals shall be required to be submitted in the form and method specified in the Request for Proposals, as determined by the School District. All Proposals must be submitted on or before the time and date and at the location specified in the Request for Proposals. All submitted Proposals become the property of the School District. Proposals must also contain the following certification or substantially similar language:

The proposer provides written assurances, affirms and agrees that (a) the proposer is an equal opportunity employer, (b) the proposer actively recruits a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, the proposer will actively continue and implement this policy throughout any awarded public work. The proposers shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status

8. ***Procedures for Evaluating Proposals in Accordance with Neb. Rev. Stat. Sections 13-2908 and 13-2911:*** The School District shall evaluate and rank each Proposal on the basis of best meeting the criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee pursuant to Neb. Rev. Stat. Sec. 13-2911 and this section.

A. Referral to Selection Committee: In evaluating Proposals in accordance with Neb. Rev. Stat. Sec. 13-2908, the School District shall refer the proposals for recommendation to a selection committee.

B. Make-up of Selection Committee: The selection committee shall be a group of at least five (5) persons designated by the School District. Members of the selection committee shall include at least one (1) person from each of the following groups:

- (1) A member or members of the Board of Education;
- (2) A member or members of School District administration and/or staff;
- (3) The Performance-Criteria Developer;
- (4) A person having special expertise relevant to selection of a Construction Manager under the Act; and
- (5) A resident of the School District other than an individual included in subdivisions (1) through (4) of this subsection.

C. Members No Pecuniary Interest: A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a Design-Builder who has a Proposal being evaluated and shall not be employed by the School District or the Performance-Criteria Developer.

D. Evaluation Criterion: The selection committee and the School District shall evaluate Proposals taking into consideration the criteria enumerated in subdivisions (1) through (8) of this subsection, with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:

No.	Evaluation Criteria	Maximum Percent Value
1	The financial resources of the Design-Builder to complete the project.	Ten percent (10%) of total points
2	The ability of the proposed personnel of the Design-Builder to perform.	Thirty percent (30%) of total points
3	The character, integrity, reputation, judgment, experience, and efficiency of the Design-Builder.	Thirty percent (30%) of total points
4	The quality of performance on previous projects.	Thirty percent (30%) of total points
5	The ability of the Design-Builder to perform within the time specified.	Thirty percent (30%) of total points
6.	The previous and existing compliance of the Design-Builder with laws relating to the contract.	Ten percent (10%) of total points
7.	OPTIONAL – The ability and resources of the Design-Builder to recruit qualified contractors for the Project, including but not limited to local contractors.	Twenty percent (20%) of total points
8.	OPTIONAL – The Design-Builder’s proposed efforts schedule for the Project.	Twenty percent (20%) of total points
	TOTAL (No more than 100%).	100%

E. Determination of Evaluation Criteria Percentage Values: The Board of Education, in the resolution adopted to select the Design-Builder under the Act as the method and process of construction delivery of the specific project, shall identify and describe the exact percentage of total points for each of the evaluation criteria described above, ensuring that the total percentage does not exceed 100%.

F. Examination of Proposals: Following the opening of the Proposals, the selection committee will examine the Proposals and supporting documentation submitted by all candidates. The evaluation of the Design-Builder for the Project shall be based upon a careful and objective consideration of the Proposals and the ability of each firm submitting a Proposal to perform the

services described in the Request for Proposals and the requirements of any federal, state, local laws and regulations and School District policies and regulations that are applicable to the Project.

G. Interviews of Candidates: To further assist the selection committee in evaluating each Proposal to determine which candidate best meets the criteria in the Request for Proposals, the selection committee and the Board of Education may, at either's election, determine to interview such candidate(s).

H. Recommendation of Selection Committee to Board of Education: After examining and evaluating all Proposals and interviewing selected candidate(s), if elected, the selection committee shall rank each Proposal on the basis of best meeting the Proposal evaluation criteria. The selection committee shall make a formal, written recommendation to the Board of Education based on the highest ranking Proposal. The selection committee shall provide to the Board of Education the full rankings.

I. Records of Selection Committee: The selection committee shall keep and maintain permanent records of the selection committee proceedings including, but not limited to, records of the minutes of meetings, and documentation received or disclosed in open session of the meetings. The selection committee shall appoint a board member or district employee to keep the minutes of the selection committee meetings. The minutes of each meeting shall include as a minimum the following items: a record of the date, time, place, members present, action taken and the vote of each member. The records of the selection committee shall be placed on public file with the central administration office. The records of the selection committee in evaluating Proposals and making recommendations shall be considered public records for purposes of section 84-712.01.

J. Board of Education Action. After receiving the formal recommendation of the Selection Committee, the Board of Education shall examine the Proposals and supporting documentation submitted by all proposing Design-Builder candidates. Each Proposal will be evaluated and ranked by the Board of Education on the basis of best meeting the evaluation criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee.

K. Rejection of Proposals: The School District shall have the right to reject any and all Proposals. The School District may subsequently solicit new Proposals using the same or different project performance criteria.

9. ***Procedures for Design-Builder Contract Negotiations:***

A. The School District may only proceed to negotiate and enter into a Design-Build Contract if there are at least two (2) proposals from pre-qualified Design-Builders.

B. Negotiations with Highest Ranked Design-Builder: The School District shall attempt to negotiate a Design-Build Contract with the highest ranked Design-Builder and may enter into a Design-Build Contract after negotiations. The negotiations shall include a final determination of the manner by which the Design-Builder selects a subcontractor.

C. **Negotiations with Second Highest Ranked Design-Builder:** If the School District is unable to negotiate a satisfactory contract with the highest ranked Design-Builder, the School District may terminate negotiations with that Design-Builder. The School District may then undertake negotiations with the second highest ranked Design-Builder and may enter into a Design-Build Contract after negotiations. If the School District is unable to negotiate a satisfactory contract with the second highest ranked Design-Builder, the School District may undertake negotiations with the third highest ranked Design-Builder, if any, and may enter into a Design-Build Contract after negotiations.

D. **Requirement of Execution of Written Contract:** No contractual rights shall be created between the Design-Builder and the School District until a written contract has been negotiated, agreed upon, approved by the Board of Education of the School District, and executed by all parties thereto.

E. **Filing of Design-Build Contract:** The School District shall file a copy of all Design-Build Contract documents with the State Department of Education within thirty (30) days after their full execution. Within thirty (30) days after completion of the project, the Design-Builder shall file a copy of all contract modifications and change orders with the department.

F. **Unsuccessful Negotiations with Design-Build Candidates:** If the School District is unable to negotiate a satisfactory contract with any of the ranked Design-Builders, the School District may either revise the Request for Proposals and solicit new proposals or cancel the Request for Proposals process.

G. **Modification of Design-Build Contract:** A Design-Build Contract may be conditioned upon later refinements in scope and price and may permit the School District in agreement with the Design-Builder to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the Request for Proposals.

10. *Procedures for Filing and Acting on Formal Protests Relating to the Solicitation or Execution of the Design-Build Contract:*

A. **Protest Relation to Solicitation:**

(1) A Design-Builder seeking to protest the policies adopted by the Board of Education pursuant to the Act, and the form or content of the Request for Letters of Interest or the form or content of the Request for Proposals promulgated by the School District, or the notice of the Request for Letters of Interest or the Request for Proposals, or any prequalification or pre-Proposal process or procedures, must file such protest within fourteen (14) calendar days from the date of the publication of the notice of the Letters of Interest or Request for Proposals, as the case may be.

(2) A Design-Builder candidate seeking to protest the Letters of Interest or Proposal opening process used by the School District must file such protest within seven (7) calendar days from the date of the Letters of Interest or Proposal opening, as the case may be.

(3) A Design-Builder candidate seeking to protest the process and procedures used by the selection committee in evaluating and/or ranking the Design-Builder candidates must file such protest within seven (7) calendar days from the date the selection committee makes its recommendation to the Board of Education or the Board of Education's acceptance of the recommendation of the selection committee.

B. Negotiation or Execution of Design-Build Contract: A Design-Builder candidate seeking to protest the process and procedures used by the School District in the negotiation or execution of the Design-Build Contract must file such protest within seven (7) calendar days from the date the Board of Education takes action to approve the Design-Build Contract.

C. Form and Filing of Protests: All protests under this subparagraph shall be filed with the Office of the Superintendent of Schools during normal business hours. Such protest must be in writing and received at or before the close of business on the last day provided for the receipt of such proposals. For purposes of this paragraph the term "received" shall mean the actual in hand receipt of all protests and attendant documents. Facsimile transmittals, e-mail or other electronic or telephonic transmittals shall not be accepted and receipt of protest documents, or change in protest documents, in such manner will not be accepted. Protests shall be public records, and shall not be considered proprietary and confidential.

D. Action on Protests: The Board of Education shall take action on any protest filed pursuant to subparagraph A and B above within Forty-five (45) days of receipt of such protest, and shall provide the decision of the Board of Education in writing to the protesting party.

11. Procedures for the Evaluation of Construction Under the Design-Build Contract by the Performance-Criteria Developer to Determine Adherence to the Performance Criteria: The Performance-Criteria Developer shall be the School District's representative for purposes of evaluating the design and construction under the Design-Build Contract to determine adherence by the Design-Builder to the Project Performance Criteria established for the project. The procedures to be followed by the School District, Performance-Criteria Developer and the Design-Builder for purposes of such evaluation shall be as follows:

A. The Performance-Criteria Developer shall review and evaluate the construction methods and materials, including any shop drawings and submittals, used by the Design-Builder to determine adherence with the Project Performance Criteria.

B. The Performance-Criteria Developer shall be a representative of and shall advise and consult with the School District during the performance of the Design-Build Contract by the Design-Builder. The Performance-Criteria Developer shall have authority to act on behalf of the School District with regard to any issue arising regarding the performance of the Design-Build Contract by the Design-Builder. The Design-Builder shall provide the Performance-Criteria Developer with copies of all construction documents, including, but not limited to, all plans and specifications, shop drawings, requests for information from contractors, and warranties for equipment and materials.

C. The Performance-Criteria Developer, as a representative of the School District shall visit the site at intervals appropriate to the stage of the Design-Build Contractor's operations, when services are needed or necessary, or as otherwise directed by the School District (1) to become familiar with and to keep the School District informed about the progress and quality of the portion of the work completed, (2) to guard the School District against defects and deficiencies in the work, and (3) to determine in general if the work is being performed in a manner establishing that the work, when fully completed, will be in accordance with the performance criteria for the project.

D. The Performance-Criteria Developer shall be responsible for the Performance-Criteria Developer's negligent acts or omissions and those of the Performance-Criteria Developer's personnel providing services, but shall not have control over or charge of and shall not be responsible for acts or omissions of the Design-Builder, subcontractors, or their agents or employees, or of any other persons or entities performing portions of the work.

E. The Performance-Criteria Developer shall at all times have access to the work wherever it is in preparation or progress.

F. The School District shall endeavor to communicate with the Design-Builder through or in conjunction with the Performance-Criteria Developer about matters arising out of or relating to the project.

G. Upon issuance by the Design-Builder of a certificate of substantial completion, the Performance-Criteria Developer shall conduct a final inspection and evaluation of the project to confirm that all components of the work have been completed in accordance with the performance criteria established for the project.

Legal Reference: Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Sec. 13-2901 et seq.; Nebraska Consultants' Competitive Negotiation Act, Neb. Rev. Stat. Sec. 81-1701 et seq.; and Sec. 84-712

Date of Adoption: August 10, 2020

New Construction and Improvements to the Existing BuildingsConstruction Management at Risk Under the Nebraska Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901, et. seq.

1. ***Introduction:*** The School District is authorized to enter into Construction Management at Risk Contracts for School District construction projects by adhering to the procedures set forth in the Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901 et seq. (the "Act"). Pursuant to the Act, the Board of Education hereby adopts the following policies for entering into a Construction Management at Risk Contract and the general terms of such contract.

2. ***Terms Defined:***

A. "Construction Management at Risk Contract" means a contract developed under the terms and conditions of this policy by which a construction manager (a) assumes the legal responsibility to deliver a construction project within a contracted price to the School District, (b) acts as a construction consultant to the School District during the design phase of the project when the School District's architect or engineer designs the project, and (c) is the builder during the construction phase of the project, subject to the School District's bidding requirements established by this policy and other School District policies, and the Construction Management at Risk Contract.

B. "Construction Manager" means the legal entity which proposes to enter into a Construction Management at Risk Contract pursuant to the Act and this policy.

C. "Proposal" means an offer in response to a Request for Proposals by a Construction Manager to enter into a Construction Management at Risk Contract for a School District construction project pursuant to the Act and this policy.

D. "Request for Proposals" means the documentation by which the School District solicits Construction Manager Proposals.

3. ***Board Selection of Construction Manager at Risk Method, and Process and Direction to Prepare Request for Proposals:*** The Board of Education of the School District shall adopt a resolution to select the Construction Manager under the Act as the method and process of construction delivery of the specific project and authorize and direct the School District Administration in conjunction with the architecture or engineering firm retained for the specific project to prepare a Request for Proposals in accordance with the Act and this policy. The resolution shall require the affirmative vote of at least two-thirds (2/3rds) of the Board of Education.

4. ***Duties of Architect and/or Engineer for the Project:*** Prior to proceeding with any School District construction project using the Construction Manager method under the Act, the School District shall retain the services of an architect and/or engineer, pursuant to the Nebraska Engineers and Architects Regulation Act, Neb. Rev. Stat. Section 81-3401 et seq., for such construction project, to provide design services including the preparation of plans, specifications, and estimates, and observe construction. Additionally, such architect and/or engineer services shall include assistance, consultation and participation in preparing the Request for Proposals, evaluation of

Proposals received for the Construction Manager position, and participation on the selection committee for the Construction Manager provided for in the Act and this policy.

5. ***Procedures for the Preparation and Content of Request for Proposals:*** The School District shall prepare the Request for Proposals for the position of Construction Manager under the Act and in accordance with this section. At least thirty (30) days prior to the deadline for receiving and opening Proposals, notice of the Request for Proposals shall be published in a newspaper of general circulation within the School District and filed with the State Department of Education. The Request for Proposals shall include, at a minimum, the following components:

- A. The Notice of the Request for Proposals.
- B. An Invitation to submit Proposals. Such invitation shall (1) identify the School District as the project owner, (2) contain the day and hour upon which such Proposals are due and shall be received; (3) that Proposals shall be sealed; (4) that Proposals shall not be opened until expiration of the time allowed for submitting Proposals; and (5) the hour at which such Proposals shall be opened in the presence of the proposers, or representatives of the proposers.
- C. These Policies adopted by the School District;
- D. General information about the project which will assist the School District in its selection of the Construction Manager.
- E. A project statement, which contains information about the scope and nature of the project, the project site, the schedule, and the estimated construction budget.
- F. Instructions to prospective Construction Manager firms, which shall state that the following requirements, at a minimum, must be contained in any submitted Proposal:
 - (1) A description of the Construction Manager's project team and organization of such team;
 - (2) Fee proposal, if required by the School District as part of the Request for Proposals;
 - (3) A description of the limitations, if any, on expenses to be reimbursed;
 - (4) Proof of insurance coverage and bonding required by law and the Construction Manager at Risk Contract;
- G. Information of pre-Proposal conference, if any required, and attendance requirements at such conference.
- H. Proposal procedures, including:
 - (1) Questions and clarification or interpretations of the Proposal documents;
 - (2) Method of handling addenda to Proposal documents;

(3) Procedure for modification or withdrawal of Proposals;

(4) Proposal due date and opening including date, time, location and methods of submittal of Proposals;

I. Evaluation procedure, including the criteria for evaluation of Proposals, the relative weight of each criterion, the interview process, the contract negotiation process and the contract execution process.

J. The proposed Agreement between the School District and the Construction Manager, including General Conditions of the Contract for Construction where the Construction Manager is at risk. Such Agreement may set forth an initial determination of the manner by which the construction manager selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding.

K. Payment and performance bonds and guaranteed maximum price bond requirements for the Construction Manager;

L. Insurance requirements, which shall provide that the Construction Manager shall purchase from and maintain in a company or companies lawfully authorized to do business in the State of Nebraska such insurance as will protect the Construction Manager from claims which may arise out of or result from the Construction Manager's operations under the contract and for which the Construction Manager may be legally liable, whether such operations be by the Construction Manager or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

M. Special notice requirements, if any, which may include but not be limited to the following:

(1) THIS PROJECT IS BEING CONDUCTED UNDER AND IS SUBJECT TO THE PROVISIONS OF THE POLITICAL SUBDIVISIONS CONSTRUCTION ALTERNATIVES ACT, Neb. Rev. Stat. Sec. 13-2901 et. seq.

(2) This School District is an equal opportunity institution and actively recruits well-qualified and diverse individuals and firms, including women and minorities, for architectural and engineering services and for contractor services. The School District requires that all responders/bidders/proposers for public work provide written assurances, affirm and agree that (a) they are an equal opportunity employer, (b) they actively recruit a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, they will actively continue and implement this policy throughout any awarded public work. The School District or any of its responders/bidders/proposers for public work shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

(3) By submitting a Proposal, each proposer agrees to waive any claim it has, or may have, against the School District and the Architects retained by the School District, and

their respective employees, arising out of, or in connection with, the administration, evaluation, or recommendation of any Proposal; waiver of any requirements under the Proposal Documents; or the Contract Documents; acceptance or rejection of any Proposals; and award of the Contract.

(4) The School District reserves the right (a) to terminate the Proposal process at any time; (b) to reject any or all Proposals; and (c) to waive formalities and minor irregularities in the Proposals received.

(5) The School District reserves the right to conduct a pre-award survey of any firm under consideration to confirm any of the information furnished by the firm or to require other evidence of managerial, financial, technical and other capabilities, the positive establishment of which is determined by the School District to be necessary for the successful performance of the contract.

(6) The proposing firm's signature on the Proposal is the proposing firm's guarantee that the content of the Proposal has been arrived at without collusion with other eligible prospering firm or firms and without effort to preclude the School District from obtaining the lowest competitive price.

N. Other information, which may include the following:

(1) A description of the general scope of services to be provided by the Construction Manager.

(2) Project financing phase informational services, if any;

(3) Pre-construction phase services including consultation of design, materials and systems, long lead items, contractor availability and recruitment, preliminary project schedule and preliminary cost estimation, and review of construction documents and conduct value engineering assessments with respect to constructability, material and construction techniques and building systems, sequencing of construction, separation or combining of bid packages.

(4) Cost estimation and preliminary guaranteed maximum price submittals to the School District;

(5) Construction administration and supervision services including identification and preparation of bid packages, recruitment and prequalification of prospective proposers for such bid packages, conduct of bid process for each bid package, review of and recommendations to the School District with regard to Proposals submitted, and administration of construction contracts, day-to-day supervision of the work with a qualified site superintendent and project manager;

(6) Preparation and submittal of Guaranteed Maximum Price (GMP) for the project(s).

6. ***Procedures and Standards to be Used to Pre-qualify Construction Manager Candidates:***
The procedures and standards to be used to pre-qualify Construction Managers will be to evaluate prospective Construction Managers based upon the information submitted to the School District

in response to the Request for Proposals, and an evaluation of such information by the selection committee based upon the criteria for evaluation of Proposals and the relative weight to be given each criterion.

7. ***Procedures for Preparing and Submitting Proposals:*** Proposals submitted by interested construction management firms must include all of the elements required by the Request for Proposals. Proposals shall be required to be submitted in the form and method specified in the Request for Proposals, as determined by the School District. All Proposals must be submitted on or before the time and date and at the location specified in the Request for Proposals. All submitted Proposals become the property of the School District. Proposals must also contain the following certification or substantially similar language:

The proposer provides written assurances, affirms and agrees that (a) the proposer is an equal opportunity employer, (b) the proposer actively recruits a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, the proposer will actively continue and implement this policy throughout any awarded public work. The proposers shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

8. ***Procedures for Evaluating Proposals in Accordance with Neb. Rev. Stat. Sections 13-2910 and 13-2911:*** The School District shall evaluate and rank each Proposal on the basis of best meeting the criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee pursuant to Neb. Rev. Stat. Section 13-2911 and this section.

A. Referral to Selection Committee: In evaluating Proposals in accordance with Neb. Rev. Stat. Section 13-2910, the School District shall refer the Proposals for recommendation to a selection committee.

B. Make-up of Selection Committee: The selection committee shall be a group of at least five (5) persons designated by the School District. Members of the selection committee shall include at least one (1) person from each of the following groups:

- (1) A member or members of the Board of Education;
- (2) A member or members of School District administration and/or staff;
- (3) A representative of the School District's architect or engineer;
- (4) A person having special expertise relevant to selection of a Construction Manager under the Act; and
- (5) A resident of the School District other than an individual included in subdivisions (1) through (4) of this subsection.

C. Members No Pecuniary Interest: A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other

interest in a Construction Manager who has a Proposal being evaluated and shall not be employed by the School District.

D. Evaluation Criterion: The selection committee and the School District shall evaluate Proposals taking into consideration the criteria enumerated in subdivisions (1) through (8) of this subsection, with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:

No.	Evaluation Criteria	Maximum Percent Value
1	The financial resources of the Construction Manager to complete the project.	Ten percent (10%) of total points
2	The ability of the proposed personnel of the Construction Manager to perform.	Thirty percent (30%) of total points
3	The character, integrity, reputation, judgment, experience, and efficiency of the Construction Manager.	Thirty percent (30%) of total points
4	The quality of performance on previous projects.	Thirty percent (30%) of total points
5	The ability of the Construction Manager to perform within the time specified.	Thirty percent (30%) of total points
6.	The previous and existing compliance of the Construction Manager with laws relating to the contract.	Ten percent (10%) of total points
7.	OPTIONAL – The ability and resources of the Construction Manager to recruit qualified contractors for the Project, including but not limited to local contractors.	Twenty percent (20%) of total points
8.	OPTIONAL – The Construction Manager’s proposed efforts schedule for the Project.	Twenty percent (20%) of total points
	TOTAL (No more than 100%).	100%

E. Determination of Evaluation Criteria Percentage Values: The Board of Education, in the resolution adopted to select the Construction Manager under the Act as the method and process of construction delivery of the specific project, shall identify and describe the exact percentage of total points for each of the evaluation criteria described above, ensuring that the total percentage does not exceed 100%.

F. Examination of Proposals: Following the opening of the Proposals, the selection committee will examine the Proposals and supporting documentation submitted by all candidates. The evaluation of the Construction Manager for the Project shall be based upon a careful and objective consideration of the Proposals and the ability of each firm submitting a Proposal to

perform the services described in the Request for Proposals and the requirements of any federal, state, local laws and regulations and School District policies and regulations that are applicable to the Project.

G. Interviews of Candidates: To further assist the selection committee in evaluating each Proposal to determine which candidate best meets the criteria in the Request for Proposals, the selection committee and the Board of Education may, at either's election, determine to interview such candidate(s).

H. Recommendation of Selection Committee to Board of Education: After examining and evaluating all Proposals and interviewing selected candidate(s), if elected, the selection committee shall rank each Proposal on the basis of best meeting the Proposal evaluation criteria. The selection committee shall make a formal, written recommendation to the Board of Education based on the highest ranking Proposal. The selection committee shall provide to the Board of Education the full rankings.

I. Records of Selection Committee: The selection committee shall keep and maintain permanent records of the selection committee proceedings including, but not limited to, records of the minutes of meetings, and documentation received or disclosed in open session of the meetings. The selection committee shall appoint a board member or district employee to keep the minutes of the selection committee meetings. The minutes of each meeting shall include as a minimum the following items: a record of the date, time, place, members present, action taken and the vote of each member. The records of the selection committee shall be placed on public file with the central administration office. The records of the selection committee in evaluating Proposals and making recommendations shall be considered public records for purposes of section 84-712.01.

J. Board of Education Action. After receiving the formal recommendation of the selection committee, the Board of Education shall examine the Proposals and supporting documentation submitted by all proposing Construction Manager candidates. Each Proposal will be evaluated and ranked by the Board of Education on the basis of best meeting the evaluation criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee.

K. Rejection of Proposals: The School District shall have the right to reject any and all Proposals. The School District may subsequently solicit new Proposals using the same or different project performance criteria.

9. ***Procedures for Construction Manager at Risk Contract Negotiations:***

A. Negotiations with Highest Ranked Construction Manager: The School District shall attempt to negotiate a Construction Management at Risk Contract with the highest ranked Construction Manager and may enter into a Construction Management at Risk Contract after negotiations. The negotiations shall include a final determination of the manner by which the Construction Manager selects a subcontractor.

B. Negotiations with Second Highest Ranked Construction Manager: If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with the highest ranked Construction Manager, the School District may terminate negotiations with that

Construction Manager. The School District may then undertake negotiations with the second highest ranked Construction Manager and may enter into a Construction Management at Risk Contract after negotiations. If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with the second highest ranked Construction Manager, the School District may undertake negotiations with the third highest ranked Construction Manager, if any, and may enter into a Construction Management at Risk Contract after negotiations.

C. Requirement of Execution of Written Contract: No contractual rights shall be created between the Construction Manager and the School District until a written contract has been negotiated, agreed upon, approved by the Board of Education of the School District, and executed by all parties thereto.

D. Filing of Construction Manager at Risk Contract: The School District shall file a copy of all Construction Management at Risk Contract documents with the State Department of Education within thirty (30) days after their full execution. Within thirty (30) days after completion of the project, the Construction Manager shall file a copy of all contract modifications and change orders with the department.

E. Unsuccessful Negotiations with Construction Manager Candidates: If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with any of the ranked Construction Managers, the School District may either revise the Request for Proposals and solicit new Proposals or cancel the Request for Proposals process.

F. Modification of Construction Manager at Risk Contract: A Construction Management at Risk Contract may be conditioned upon later refinements in scope and price and may permit the School District in agreement with the Construction Manager to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the Request for Proposals.

10. ***Procedures for Filing and Acting on Formal Protests Relating to the Solicitation or Execution of the Construction Manager at Risk Contract:***

A. Protest Relation to Solicitation:

(1) A Construction Manager candidate seeking to protest the policies adopted by the Board of Education pursuant to the Act and the form or content of the Request for Proposals promulgated by the School District, or the notice of the Request for Proposals, or any pre-Proposal process or procedures, must file such protest within fourteen (14) calendar days from the date of the publication of the notice of the Request for Proposals.

(2) A Construction Manager candidate seeking to protest the Proposal opening process used by the School District must file such protest within seven (7) calendar days from the date of the Proposal opening.

(3) A Construction Manager candidate seeking to protest the process and procedures used by the selection committee in evaluating and/or ranking the Construction Manager candidates must file such protest within seven (7) calendar days from the date the selection

committee makes its recommendation to the Board of Education or the Board of Education's acceptance of the recommendation of the selection committee.

B. Negotiation or Execution of Construction Manager Contract: A Construction Manager candidate seeking to protest the process and procedures used by the School District in the negotiation or execution of the Construction Management at Risk Contract must file such protest within seven (7) calendar days from the date the Board of Education takes action to approve the Construction Management at Risk Contract.

C. Form and Filing of Protests: All protests under this subparagraph shall be filed with the Office of the Superintendent of Schools during normal business hours. Such protest must be in writing and received at or before the close of business on the last day provided for the receipt of such Proposals. For purposes of this paragraph the term "received" shall mean the actual in hand receipt of all protests and attendant documents. Facsimile transmittals, e-mail or other electronic or telephonic transmittals shall not be accepted and receipt of protest documents, or change in protest documents, in such manner will not be accepted. Protests shall be public records, and shall not be considered proprietary and confidential.

D. Action on Protests: The Board of Education shall take action on any protest filed pursuant to subparagraph A and B above within forty-five (45) days of receipt of such protest, and shall provide the decision of the Board of Education in writing to the protesting party.

Legal Reference: Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. 13-2901, et. seq.; 81-1701 et seq.; and 84-712

Date of Adoption: August 10, 2020

2024 KPS Financial Literacy Status Report

- Board Policy 603.06
 - Personal Finance is a 5 credit hour class that is part of the graduation requirements at KPS
- Elementary Instruction

Building: Mary Lynch Elementary

Grades: Pre-K - 6th Grade

Financial Literacy in Mary Lynch Elementary School

Mary Lynch Elementary integrates financial literacy into the curriculum through intentional units, practical learning opportunities, and community partnerships. These efforts ensure students build a strong foundation in understanding money, responsible citizenship, and financial decision-making.

In-School Savings Program

The highlight of our financial literacy instruction is the partnership with FirstTier Bank and the Nebraska Council on Economic Education, which provides an in-school savings program for all students in grades K-6. This program allows students to:

- Open and manage savings accounts.
- Make regular deposits on deposit days.
- Learn about saving, setting financial goals, and financial responsibility.

The program bridges classroom learning with real-world applications, ensuring students develop practical financial skills.

Curriculum Integration

Kindergarten

- **Social Studies:** Early lessons emphasize the role of money in the community and the importance of saving and spending wisely through classroom discussions and hands-on activities.

- **Math:** Students begin recognizing and counting coins, laying the foundation for understanding currency values.

1st Grade

- **Math - Money Unit:**
 - Focus on identifying and counting pennies, nickels, and dimes.
 - Connections are made to real-life applications, such as making purchases and understanding the value of money.
 - The unit links to Social Studies through vocabulary and discussions about saving and spending).
- **Social Studies - Responsible Citizenship:**
 - Students explore the relationship between responsible behaviors, such as saving money, and their role as good community members.

2nd Grade

- **Math - Money and Time Unit:**
 - Lessons include recognizing and counting coins and bills, making change, and solving word problems.
 - Real-world scenarios, such as shopping and planning daily schedules, reinforce financial literacy and time management skills.

3rd - 6th Grade

- **Math:** Builds on foundational skills by introducing advanced concepts such as calculating with quarters, understanding unit prices, and solving multi-step money problems.
- **Social Studies:** Expands discussions on economic principles like the role of banks, earning and spending money, and community financial systems.

Building: Kimball Jr./Sr. High School

Grades: 7th-12th

Overview

Kimball Jr./Sr. High School fulfills the financial literacy requirements for both middle school and high school through targeted instruction in existing curricula and a dedicated high school course. Below is a detailed account of how we meet these requirements.

Middle School (Grades 7-8)

Curriculum Area: Social Studies

Financial literacy components are embedded within the study of historical eras and global geography. These elements include:

1. Economic Systems

- Analysis of the economies of countries and civilizations (e.g., agriculture, trade, industrialization).
- Exploration of how economic systems (capitalism, socialism, etc.) impact society.

2. Trade and Resources

- Examination of trade routes, resource distribution, and their effects on economies and cultures.
- Discussions of supply and demand, imports and exports, and the role of natural resources.

3. Government and Economics

- Exploration of taxation, monetary policies, and government roles in economies (e.g., ancient systems vs. modern frameworks).
- Impact of economic decisions on social classes and societal structures.

4. Personal Financial Skills (Integrated into Social Studies Discussions)

- Introductions to concepts like currency value, savings, and the importance of financial stability in historical and modern contexts.

Alignment with Standards: These elements align with state and national financial literacy standards by integrating key concepts into broader lessons on history, geography, and civic understanding.

High School (Grades 9-12)

Course: Personal Finance (Grade 12)

This course is a required graduation component, offering students 5 credits. It focuses on real-world financial literacy skills, including:

1. Budgeting and Financial Planning

- Developing personal budgets.
- Understanding fixed vs. variable expenses.

2. Saving and Investing

- Importance of emergency funds and compound interest.
- Investment strategies (stocks, bonds, mutual funds).
- 3. Credit and Debt Management**
 - Responsible use of credit.
 - Impacts of credit scores and managing debt.
- 4. Taxes and Income**
 - How to calculate and file taxes.
 - Understanding payroll deductions and benefits.
- 5. Consumer Decision-Making**
 - Evaluating purchasing decisions (cost-benefit analysis).
 - Consumer rights and fraud prevention.
- 6. Career and Earning Potential**
 - Financial implications of career choices.
 - Understanding educational expenses and return on investment (ROI).

Outcomes:

Students graduate with practical skills to manage their personal finances and make informed financial decisions, meeting both state requirements and preparing them for adulthood.