

Board of Education Regular Meeting

High School Library
P.O. Box 8400
Ravenna, NE 68869-8400

Monday, November 10, 2025 7:00 PM

Kelly Bock: Present

Misti Fiddelke: Present

Micah Miigerl: Present

Ryan Osten: Present

Dawn Standage: Present

Mike Voelker: Present

1. Call to Order and Roll Call - Open Meeting Law
2. Excuse Absent Board Members
3. The Pledge of Allegiance
4. Recitation of School Mission Statement: ***Preparing Students Today to Succeed Tomorrow: Family-Community-School***
5. Recitation of Board Mission Statement: ***Providing collaborative leadership to prepare students today to succeed tomorrow.***
6. Approval of Agenda
Motion to approve the agenda Passed with a motion by Ryan Osten and a second by Micah Miigerl.
Kelly Bock: Yea, Misti Fiddelke: Yea, Micah Miigerl: Yea, Ryan Osten: Yea, Dawn

Standage: Yea, Mike Voelker: Yea
Yea: 6, Nay: 0

7. Financial Report

8. Consent Agenda

Motion to approve the consent agenda Passed with a motion by Mike Voelker and a second by Ryan Osten.

Kelly Bock: Yea, Misti Fiddelke: Yea, Micah Miigerl: Yea, Ryan Osten: Yea, Dawn Standage: Yea, Mike Voelker: Yea
Yea: 6, Nay: 0

8.1. Discuss, consider, and take all necessary action to minutes

8.2. Discuss, consider, and take all necessary action to bills

8.3. Notice of Meeting Publication: The public notice for the Regular November 10th Board Meeting was published in the November 5th edition of the Ravenna News

8.4. Discuss, consider, and take all action necessary to the resignation of Kitchen Assistant, Ms. Dawn Caddy

9. Blue Jay Celebration of Success - Haley Gaden & Company on "Kid Governor"

10. Artist of the Month - Aydrien Vetter & Kaleb Verbeck

11. Request to Address the Board and Correspondence

12. Information and Action Items

12.1. Discuss, consider, and take all action necessary to negotiations with the REA @ 7:30 PM (Executive Session)

12.2. Discuss, consider, and take all action necessary to approval of 2025-26 Student Activities Handbook

Motion to approve the revised copy of the 2025-26 Ravenna Public Schools Activity Handbook, as presented Passed with a motion by Micah Miigerl and a second by Kelly Bock.

Kelly Bock: Yea, Misti Fiddelke: Yea, Micah Miigerl: Yea, Ryan Osten: Yea, Dawn Standage: Yea, Mike Voelker: Yea
Yea: 6, Nay: 0

12.3. Discuss, consider, and take all action necessary to the MOU for School Resource Officer (SRO) services with the Buffalo County Sheriff's Office

Motion to approve the school district entering into the MOU with the Buffalo County

Sheriff's Office for School Resource Officer (SRO) services Passed with a motion by Dawn Standage and a second by Mike Voelker.

Kelly Bock: Yea, Misti Fiddelke: Yea, Micah Miigerl: Yea, Ryan Osten: Yea, Dawn

Standage: Yea, Mike Voelker: Yea

Yea: 6, Nay: 0

12.4. Discuss, consider, and take all action necessary to interfund loan from the Special Building Fund to the Bond Fund in the amount of \$101,304.69 for debt service payment Motion to approve an interfund loan from the Special Building Fund to the Bond Fund for debt service payment purposes Passed with a motion by Mike Voelker and a second by Ryan Osten.

Kelly Bock: Yea, Misti Fiddelke: Yea, Micah Miigerl: Yea, Ryan Osten: Yea, Dawn

Standage: Yea, Mike Voelker: Yea

Yea: 6, Nay: 0

12.5. Discuss, consider, and take all action necessary to adoption of a new pre-school curriculum

Motion to approve the purchase of the pre-school curriculum as presented in an amount not to exceed \$11,828.67 Passed with a motion by Ryan Osten and a second by Kelly Bock.

Kelly Bock: Yea, Misti Fiddelke: Yea, Micah Miigerl: Yea, Ryan Osten: Yea, Dawn

Standage: Yea, Mike Voelker: Yea

Yea: 6, Nay: 0

12.6. Discuss, consider, and take all action necessary to the school district's Annual Financial Audit

13. Discussion Items

13.1. Discuss, consider, and take all action necessary to the Ravenna Bond Building Project

13.2. Discuss, consider, and take all action necessary to the purchase of a new or used UTV

13.3. Discuss, consider, and take all action necessary to the Buffalo County School Resource Officer Program

13.4. Discuss, consider, and take all action necessary to purchase of new or used school van to replace existing fleet van

13.5. Discuss, consider, and take all action necessary to the superintendent's evaluation

14. Elementary Principal's Report

15. Secondary Principal's Report

16. Superintendent's Report

17. Board Report

18. Positive Comments

19. Adjournment

Ravenna Public Schools

Family-Community-School

Preparing Students Today To Succeed Tomorrow



BELIEF STATEMENTS:

- We believe all students learn at different rates, in different ways, and are capable of success.
- We believe in supporting the academic, behavioral, social, and emotional needs of all students in a safe and positive environment.
- We believe education is a shared responsibility between family, school, and community.

The Ravenna Way

Calculation of Prior Year Correction for the 2025/26 State Aid Certification

<u>Agency ID</u>	<u>District Name</u>	2025/26 Certified Aid Includes Changes In School Boundaries	2025/26 Year ReCalculated Aid	Prior Year Correction for 2026/27 Certification
01-0003-000	KENESAW PUBLIC SCHOOLS	584,987	595,896	10,909
01-0018-000	HASTINGS PUBLIC SCHOOLS	21,583,946	22,235,376	651,430
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	2,295,754	2,301,091	5,337
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	352,159	352,863	704
02-0009-000	NELIGH-OAKDALE SCHOOLS	543,402	538,390	(5,012)
02-0018-000	ELGIN PUBLIC SCHOOLS	474,566	479,177	4,611
02-0115-000	SUMMERLAND PUBLIC SCHOOLS	697,964	692,901	(5,063)
03-0500-000	ARTHUR COUNTY SCHOOLS	522,994	518,793	(4,201)
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	488,502	489,654	1,152
05-0071-000	SANDHILLS PUBLIC SCHOOLS	138,502	137,756	(746)
06-0001-000	BOONE CENTRAL SCHOOLS	1,442,949	1,435,213	(7,736)
06-0017-000	ST EDWARD PUBLIC SCHOOLS	259,873	262,858	2,985
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	376,399	375,124	(1,275)
07-0006-000	ALLIANCE PUBLIC SCHOOLS	2,080,174	2,339,329	259,155
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	1,219,936	1,223,788	3,852
08-0051-000	BOYD COUNTY SCHOOLS	467,468	459,705	(7,763)
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	602,056	597,483	(4,573)
10-0002-000	GIBBON PUBLIC SCHOOLS	884,985	874,755	(10,230)
10-0007-000	KEARNEY PUBLIC SCHOOLS	9,809,483	9,839,101	29,618
10-0009-000	ELM CREEK PUBLIC SCHOOLS	842,288	855,700	13,412
10-0019-000	SHELTON PUBLIC SCHOOLS	425,930	484,484	58,554
10-0069-000	RAVENNA PUBLIC SCHOOLS	612,177	607,263	(4,914)
10-0105-000	PLEASANTON PUBLIC SCHOOLS	649,375	805,595	156,220
10-0119-000	AMHERST PUBLIC SCHOOLS	1,620,009	1,627,164	7,155
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	842,713	839,976	(2,737)
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	786,450	787,599	1,149
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	447,238	455,930	8,692
12-0056-000	DAVID CITY PUBLIC SCHOOLS	1,129,390	1,121,208	(8,182)

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69

RAVENNA, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ravenna Public Schools District No. 69, Ravenna, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements. The supplementary information on pages 27 - 30 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 27 - 30 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 27 - 30 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 31 - 43 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 1, 2025, on our consideration of the Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Grand Island, Nebraska
November 1, 2025

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

					Net (Disbursements) Receipts and Changes in Net Position	
		<u>Program Receipts</u>			<u>Primary Government</u>	
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities	Component Unit	
		Disbursements				
FUNCTIONS/PROGRAMS						
Governmental activities						
4	Regular instructional programs	3,410,621	11,765		(3,398,856)	
	Special education instructional programs	1,222,482		1,032,878	(189,604)	
Support services						
	Pupils	873,566	240,445		(633,121)	
	Staff	118,242			(118,242)	
Maintenance and operation of buildings and sites						
	Pupil transportation	462,161	1,550	37,445	(895,870)	
General and administrative						
	General administration	280,042			(280,042)	
	Office of the Principal	459,493			(459,493)	
	Fiscal services	263,444			(263,444)	
	State categorical programs	28,442		4,166	(24,276)	
	Federal programs	285,342		356,774	71,432	
	Lunch program and other	378,009	126,948	167,314	(83,747)	
	Capital outlay	382,657			(382,657)	
	Total governmental activities	<u>9,061,921</u>	<u>380,708</u>	<u>1,598,577</u>	<u>(7,082,636)</u>	<u> </u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

		Net (Disbursements) Receipts and Changes in Net Position			
		Program Receipts		Primary Government	
		Charges for	Operating Grants and	Total	
		Disbursements	Services	Governmental Activities	Component Unit
				Contributions	
Component Unit					
Ravenna Public School Foundation		<u>25,576</u>		<u>39,645</u>	<u>14,069</u>
01	General receipts				
	Taxes				
	Property			3,854,739	
	Motor vehicle			243,083	
	Carline tax			8,335	
	Public power district sales tax			164,627	
	Interest			133,232	
	County fines and license fees			29,466	
	State aid			591,978	
	Homestead exemption			105,356	
	Pro-rate motor vehicle			12,935	
	Property tax credit			1,886,601	
	State apportionment			129,019	
	State and federal funds not restricted to specific functions			21,692	
	Investment earnings				14,075
	Bond issuance			5,384,040	
	Other			49,773	
	Total general receipts			<u>12,614,876</u>	<u>14,075</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

			Net (Disbursements) Receipts and Changes in Net Position		
	Disbursements	Program Receipts Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit
Change in net position resulting from receipts and disbursements				5,532,240	28,144
NET POSITION, beginning of year				<u>6,362,261</u>	<u>273,968</u>
NET POSITION, end of year				<u>11,894,501</u>	<u>302,112</u>
ASSETS					
Cash and certificates of deposit				8,983,963	302,112
NLAF				2,001,099	
Cash at county treasurer				<u>909,439</u>	<u> </u>
TOTAL ASSETS				<u>11,894,501</u>	<u>302,112</u>
NET POSITION					
Restricted for Nutrition Program				63,357	
Restricted for capital outlay				8,615,680	
Unrestricted				<u>3,215,464</u>	<u>302,112</u>
TOTAL NET POSITION				<u>11,894,501</u>	<u>302,112</u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Taxes					
	Property	2,913,446	704,745	236,548	3,854,739
	Motor vehicle	243,083			243,083
	Carline tax	8,335			8,335
	Public power district sales tax	131,354	33,273		164,627
	Interest	57,516	75,348	368	133,232
	Student activity receipts			240,445	240,445
	Lunch sales			126,948	126,948
	Other local sources	15,798			15,798
	County fines and license fees	29,466			29,466
	State receipts	3,417,266	404,804	1,410	3,823,480
	Federal receipts	356,774		165,904	522,678
	Other sources	38,746	8,500	44	47,290
	Total receipts	7,211,784	1,226,670	771,667	9,210,121
DISBURSEMENTS					
	Regular instructional programs	3,410,621			3,410,621
	Special education instructional programs	1,222,482			1,222,482
	Support services				
	Pupils	600,953		272,613	873,566
	Staff	118,242			118,242
	Maintenance and operation of buildings and sites	529,423	367,997		897,420
	Pupil transportation	462,161			462,161

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RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)					
General and administrative					
	General administration	280,042			280,042
	Office of the Principal	459,493			459,493
	Fiscal services	263,444			263,444
∞	State categorical programs	28,442			28,442
	Federal programs	285,342			285,342
	Lunch program and other			378,009	378,009
	Capital outlay	360,061	22,596		382,657
	Total disbursements	8,020,706	390,593	650,622	9,061,921
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		(808,922)	836,077	121,045	148,200
OTHER FINANCING SOURCES (USES)					
	Transfers in			156,019	156,019
	Bond issuance		5,384,040		5,384,040
	Transfers out	(156,019)			(156,019)
	Total other financing sources (uses)	(156,019)	5,384,040	156,019	5,384,040
NET CHANGE IN FUND BALANCES		(964,941)	6,220,117	277,064	5,532,240
FUND BALANCES, beginning of year		4,327,501	1,760,261	274,499	6,362,261
FUND BALANCES, end of year		3,362,560	7,980,378	551,563	11,894,501

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
	Cash and certificates of deposit	2,663,577	7,807,058	514,427	10,985,062
	County treasurers' balances	698,983	173,320	37,136	909,439
	TOTAL ASSETS	3,362,560	7,980,378	551,563	11,894,501
FUND BALANCES					
FUND BALANCES					
	Restricted for				
	Capital outlay		7,980,378	236,550	8,216,928
	School Nutrition Program			63,357	63,357
	Committed				
	Student activities			251,656	251,656
	Assigned				
	Capital outlay	398,752			398,752
	Employee benefits	376,951			376,951
	Subsequent year's budget	921,839			921,839
	Unassigned	1,665,018			1,665,018
	TOTAL FUND BALANCES	3,362,560	7,980,378	551,563	11,894,501

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED
CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2025

	Custodial Funds
	Scholarships Funds
FUND BALANCE, beginning of year	<u>19,156</u>
RECEIPTS	<u>150</u>
TOTAL FUNDS AVAILABLE	<u>19,306</u>
DISBURSEMENTS	<u>250</u>
FUND BALANCE, end of year	<u><u>19,056</u></u>
ASSETS	
Cash	<u>19,056</u>
LIABILITIES	
Due to others	<u>19,056</u>
NET POSITION	<u><u> </u></u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Ravenna Public Schools District No. 69, Ravenna, Nebraska (the District).

Reporting Entity

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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

Discretely Presented Component Unit

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in GASB *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of this criteria provides for identification of any entities for which the District is financially accountable and other organizations that the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of the above criteria, the following component unit is included within the District's reporting entity:

The Ravenna Public School Foundation (the Foundation) is a legally separate, tax-exempt component unit of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation acts primarily as a fundraising organization to fund scholarships to graduating seniors of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and fund any special requests of the Foundation's benefactors. The members of the Board of Directors of the Ravenna Public School Foundation are appointed by majority vote of the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation's operations are not subject to approval or modification by any governmental entity except that the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska, shall have veto power to reject any property or funds offered by the Foundation. Because of these controls by the District, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Discretely Presented Component Unit (Continued)

The Foundation does not issue separate financial statements.

Government-Wide Statements

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

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

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

Fund Financial Statements

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

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

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts and expenditures. All of the District's funds are considered governmental funds.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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

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

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

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

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

The District reports the following nonmajor governmental funds:

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

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

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.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Fund Types

The fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements.

Private Purpose Trust Funds - These funds are used to account for funds held by the District in a trustee capacity. The District's trust funds consist of various scholarship funds.

Basis of Accounting

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

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

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

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

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

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

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

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2025, as all vacation earned during the year must be used by August 31 with no carryover. Vacation and sick leave are accumulated as follows:

Certified Staff

Vacation is earned at the rate of two weeks per year after one year of employment. Vacation is not cumulative. Sick leave is cumulative at the rate of ten days per year up to a maximum of 50 days per year but is not payable upon termination.

Noncertified Full-Time Staff

Vacation is earned at the rate of two weeks per year after one year of employment. After 10 or more years of employment, an employee accrues vacation at the rate of three weeks per year. Vacation is not cumulative. Sick leave is cumulative at the rate of six days per year up to a maximum of 40 days but is not payable upon termination. Personal leave with pay is granted to employees at a maximum of two days per year and may not be accumulated.

Custodial, maintenance, and bus driver personnel with more than 20 years of employment will be granted a four-week vacation.

Long-Term Obligations

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

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

Assigned

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

Unassigned

This classification includes the residual fund balance for the General Fund.

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

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

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

Use of Estimates

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

Leases

Since the District reports on the modified cash basis right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

Under GASB Statement 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. There was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible lease terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply in intangible assets including subscription-based technology arrangements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

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

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT

For the following disclosures, deposits - including checking accounts, savings accounts, and money market accounts - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

The District's cash and certificates of deposit are reported as follows:

Governmental activities	<u>8,983,963</u>
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The carrying value (fair value) of the cash and certificates of deposit consisted of the following:

Demand deposits and savings accounts	2,060,882
Certificates of deposit	<u>6,923,081</u>
Total cash and investments	<u>8,983,963</u>

Maturities of certificates of deposit are as follows:

One year	<u>6,923,081</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Custodial Credit Risk - Deposits (Continued)

the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAFF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAFF Board of Trustees is elected from representatives of various participants in the fund. The NLAFF Board of Trustees engaged PFM Asset Management, LLC, (PFMAM) as administrator and investment advisor through September 30, 2024. Effective October 1, 2024, PFMAM consolidated its investment management and administration accounts under its parent company, U.S. Bancorp Asset Management Inc. (USBAM). As a result of the consolidation, effective October 1, 2024, USBAM is the investment manager and administrator of the Fund and PFM Asset Management will continue to serve the fund as a division of USBAM. For a copy of the most recent audit report for the NLAFF, contact NLAFF at 1-877-667-3523 or via the NLAFF website at <https://www.nlafpool.org/>.

Bank Deposits

As of August 31, 2025, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NLAFF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2025, all of NLAFF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAFF's name.

Investments

The NLAFF is a pooled cash account that invests primarily in U.S. government and agency obligations and repurchase agreements. The NLAFF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAFF. The NLAFF is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At August 31, 2025, the District had \$2,001,099 in NLAFF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Investments (Continued)

The District is exposed to risks noted below in relation to its investments in the NLAf. The District does not have a policy for these risks. The following NLAf risk policies below were taken from footnotes in the NLAf audit report.

Interest Rate Risk

The NLAf investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2025, the date of the latest NLAf audit report, was 42 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAf, as of May 31, 2025, the NLAf limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2025, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2025.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	79.88%
A-1+	01.02%
Exempt*	19.10%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAf will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAf has no specific policy as to custodial credit risk. All of the underlying securities for the NLAf investments in repurchase agreements at May 31, 2025, the latest audit report date for the NLAf, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAf has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Concentration of Credit Risk

The NLAIF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2025, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas *	12.51%
BofA Securities, Inc. *	14.33%
Freddie Mac	06.43%
Federal Farm Credit Bank	15.07%
Federal Home Loan Bank	18.53%
Goldman Sachs & Company *	05.18%
Toronto Dominion Bank *	12.00%
U.S. Treasury	10.49%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

Investments

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

As defined by GASB Statement 3, the District had investments in NLAIF as of August 31, 2025.

NOTE 3. RETIREMENT PLAN

Plan Description

Ravenna Public Schools District No. 69, Ravenna, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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

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

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban

Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$394,841.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,353,559. Total covered payroll was \$4,110,456. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. FEDERAL AWARD PROGRAMS

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

NOTE 5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. To manage its workers' compensation, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of workers' compensation. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 6. LONG-TERM DEBT

Long-term debt at August 31, 2025, consisted of the following:

General Obligation Bonds (Direct Placement)

School Construction Bonds issued July 15, 2025, with a variable interest rate between 4 - 5% are due June 2045. Final payment is due December 15, 2045, with principal and interest being retired by the Bond Fund tax levy.

5,500,000

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Long-term debt activity for the year ended August 31, 2025, was as follows:

	Bond
Balance, September 1, 2024	- 0 -
Bond proceeds	5,500,000
Principal payment	- 0 -
Balance, August 31, 2025	5,500,000

Maturities of principal and interest on long-term debt are as follows:

Years Ending August 31,	Principal	Interest	District Payments
2026	195,000	222,870	417,870
2027	185,000	233,381	418,381
2028	195,000	224,131	419,131
2029	200,000	214,381	414,381
2030	210,000	204,381	414,381
2031 - 2035	1,215,000	875,806	2,090,806
2036 - 2040	1,470,000	611,638	2,081,638
2041 - 2045	1,830,000	260,019	2,090,019
Total	5,500,000	2,846,608	8,346,608

NOTE 7. LEASE COMMITMENTS

Equipment Lease

The District has entered into several lease agreements for equipment as follows:

1. Lease agreement with Eakes, Inc., for copiers with monthly payments of \$765.95, through August 2029.
2. Lease agreement with Hometown for a Bobcat skidsteer with an annual payment of \$53,106 through August 2026.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. LEASE COMMITMENTS (Continued)

Future minimum payments are as follows:

Year Ending August 31,	Principal	Interest	Total
2026	59,529	2,769	62,298
2027	9,191		9,191
2028	9,191		9,191
2029	8,425		8,425
	<u>86,337</u>	<u>2,769</u>	<u>89,106</u>

NOTE 8. TRANSFERS

The General Fund transferred \$55,500 to the Activities Fund for support of various activities and \$100,519 to the Lunch Fund to support the purchase of food and labor costs. The General Fund transferred \$100,000 to the Depreciation Fund for transportation. The General Fund transferred \$150,000 to the Employee Benefit Fund for health insurance benefits.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 1, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Taxes					
Property	2,913,446				2,913,446
Motor vehicle	243,083				243,083
Carline tax	8,335				8,335
Public power district sales tax	131,354				131,354
Interest	49,718	556	7,242		57,516
Other local sources	15,798				15,798
County fines and license fees	29,466				29,466
State receipts	3,417,266				3,417,266
Federal receipts	356,774				356,774
Other sources	30,418	8,328			38,746
Total receipts	<u>7,195,658</u>	<u>8,884</u>	<u>7,242</u>		<u>7,211,784</u>
DISBURSEMENTS					
Regular instructional programs	3,560,621			(150,000)	3,410,621
Special education instructional programs	1,222,482				1,222,482
Support services					
Pupils	600,953				600,953
Staff	118,242				118,242
Maintenance and operation of buildings and sites	629,423			(100,000)	529,423
Pupil transportation	462,161				462,161
General and administrative					
General administration	280,042				280,042
Office of the Principal	459,493				459,493
Fiscal services	263,444				263,444
State categorical programs	28,442				28,442
Federal programs	285,342				285,342
Capital outlay		360,061			360,061
Total disbursements	<u>7,910,645</u>	<u>360,061</u>		<u>(250,000)</u>	<u>8,020,706</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS					
	<u>(714,987)</u>	<u>(351,177)</u>	<u>7,242</u>	<u>250,000</u>	<u>(808,922)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
OTHER FINANCING SOURCES (USES)					
Transfers in		100,000	150,000	(250,000)	
Transfers out	<u>(156,019)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(156,019)</u>
Total other financing sources (uses)	<u>(156,019)</u>	<u>100,000</u>	<u>150,000</u>	<u>(250,000)</u>	<u>(156,019)</u>
NET CHANGE IN FUND BALANCES	(871,006)	(251,177)	157,242		(964,941)
FUND BALANCE, beginning of year	<u>3,457,863</u>	<u>649,929</u>	<u>219,709</u>	<u> </u>	<u>4,327,501</u>
FUND BALANCE, end of year	<u><u>2,586,857</u></u>	<u><u>398,752</u></u>	<u><u>376,951</u></u>	<u><u> </u></u>	<u><u>3,362,560</u></u>
ASSETS					
ASSETS					
Cash and certificates of deposit	1,887,874	398,752	376,951		2,663,577
County treasurers' balances	<u>698,983</u>	<u> </u>	<u> </u>	<u> </u>	<u>698,983</u>
TOTAL ASSETS	<u><u>2,586,857</u></u>	<u><u>398,752</u></u>	<u><u>376,951</u></u>	<u><u> </u></u>	<u><u>3,362,560</u></u>
FUND BALANCE					
FUND BALANCE					
Assigned for capital outlay		398,752			398,752
Assigned for employee benefits			376,951		376,951
Assigned for General Fund	921,839				921,839
Unassigned	<u>1,665,018</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,665,018</u>
TOTAL FUND BALANCE	<u><u>2,586,857</u></u>	<u><u>398,752</u></u>	<u><u>376,951</u></u>	<u><u> </u></u>	<u><u>3,362,560</u></u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND
COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
RECEIPTS				
Local receipts				
Taxes				
Property		236,548		236,548
Interest	35		333	368
Student activity receipts			240,445	240,445
Lunch sales	126,948			126,948
State receipts	1,410			1,410
Federal receipts	165,904			165,904
Other sources	44			44
Total receipts	<u>294,341</u>	<u>236,548</u>	<u>240,778</u>	<u>771,667</u>
DISBURSEMENTS				
Student support services			272,613	272,613
Nutrition Program	378,009			378,009
Total disbursements	<u>378,009</u>		<u>272,613</u>	<u>650,622</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(83,668)	236,548	(31,835)	121,045
OTHER FINANCING SOURCES				
Transfers in	<u>100,519</u>		<u>55,500</u>	<u>156,019</u>
NET CHANGE IN FUND BALANCES	16,851	236,548	23,665	277,064
FUND BALANCES, beginning of year	<u>46,506</u>	<u>2</u>	<u>227,991</u>	<u>274,499</u>
FUND BALANCES, end of year	<u><u>63,357</u></u>	<u><u>236,550</u></u>	<u><u>251,656</u></u>	<u><u>551,563</u></u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND
COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
ASSETS				
ASSETS				
Cash	63,357	199,414	251,656	514,427
Cash at county treasurers	63,357	37,136	251,656	37,136
TOTAL ASSETS	63,357	236,550	251,656	551,563
FUND BALANCES				
FUND BALANCES				
Restricted				
Capital outlay		236,550		236,550
Nutrition Program	63,357			63,357
Committed				
Student activities	63,357	236,550	251,656	251,656
TOTAL FUND BALANCES	63,357	236,550	251,656	551,563

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual	
FUND BALANCE, beginning of year	<u>3,811,021</u>	<u>3,457,863</u>	<u>3,472,899</u>	
RECEIPTS				
Local sources				
Taxes				
1100	Property	4,444,679	2,913,446	4,467,969
1115	Carline tax	10,000	8,335	9,402
1120	Public power district sales tax	165,000	131,354	155,438
1125	Motor vehicle	250,000	243,083	236,728
1315	Tuition from educational entities		9,240	4,830
1423	Transportation fees from other schools		2,358	
1510	Interest	45,000	49,718	66,621
1911	Local license fees and fines	2,000	2,650	2,330
1955	Postsecondary receipts			60
1990	Other	1,000	1,550	1,675
	Total local sources	<u>4,917,679</u>	<u>3,361,734</u>	<u>4,945,053</u>
County and ESU sources				
2110	Fines and licenses	30,000	26,941	27,425
2210	Educational Service Unit		2,525	250
	Total county and ESU sources	<u>30,000</u>	<u>29,466</u>	<u>27,675</u>
State sources				
3110	State aid	591,978	591,978	608,162
3120	Special education	900,000	1,032,878	959,609
3125	Special education transportation	10,000	37,445	21,789
3130	Homestead exemption		84,062	88,987
3131	Property tax credit		1,505,297	436,549
3535	Payments for high ability learners	4,500	4,166	4,206
3180	Pro-rate motor vehicle	10,000	10,729	12,422
3400	State apportionment	60,000	129,019	61,287
3551	Career education	4,000	7,500	7,500
3552	School safety and security			30,000
3599	Other state categorical programs		14,192	
	Total state sources	<u>1,580,478</u>	<u>3,417,266</u>	<u>2,230,511</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)				
Federal sources				
4310	REAP	30,000	39,350	35,797
4421	IDEA Part B Base/EP 0 - 21			16,638
4423	IDEA Part B ARP Proportionate Share			621
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	80,000	67,302	56,766
4509	Title II, Part A ESSA Supporting Effective Instruction		16,100	15,285
4516	IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation	1,000	2,683	2,623
4518	IDEA Part B (611) Base and Enrollment Poverty Allocation	100,000	111,769	102,305
4521	IDEA Part B Proportionate		2,059	
4708	Medicaid in Public Schools (MIPS)	5,000	6,533	8,913
4709	Medicaid Administrative Activities (MAAPS)	7,500	5,972	6,154
4510	Title IV, Part A ESSA Student Support and Academic Enrichment Grants		10,000	10,000
4511	Title V, Part B REAP: Rural Low Income Schools Grants		37,319	
4998	Elementary and Secondary School Emergency Relief (ARP ESSER III)		57,687	303,837
	Total federal sources	223,500	356,774	558,939
Nonrevenue receipts				
5301	Insurance adjustments		13,223	9,047
5300	Sale of property		2,540	4,954
5690	Other nonrevenue receipts		14,655	30,261
	Total nonrevenue receipts		30,418	44,262
	Total receipts	6,751,657	7,195,658	7,806,440
TOTAL FUNDS AVAILABLE		10,562,678	10,653,521	11,279,339

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
1100 Regular instructional programs	3,939,809	3,560,621	3,406,036
1200 Special education instructional programs	1,450,010	1,222,482	1,087,695
Support services			
2100 Pupils	727,680	600,953	469,004
2200 Staff	138,665	118,242	84,422
2600 Operation and maintenance of plant	785,900	629,423	806,833
2700 Pupil transportation	419,500	462,161	400,074
General and administrative			
2300 General administration	323,997	280,042	273,427
2410 Office of the Principal	514,488	459,493	423,329
2510 Fiscal services	329,050	263,444	252,748
3500 State categorical programs	22,250	20,642	25,240
3551 Career education		7,800	4,261
6000 Federal programs	364,575	285,342	523,407
8000 Interfund transfers	80,000	156,019	65,000
Total disbursements	<u>9,095,924</u>	<u>8,066,664</u>	<u>7,821,476</u>
 FUND BALANCE, end of year	 <u>1,466,754</u>	 <u>2,586,857</u>	 <u>3,457,863</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		598,006	507,185
Certificates of deposit		<u>1,289,868</u>	<u>1,760,711</u>
		<u>1,887,874</u>	<u>2,267,896</u>
 County treasurers		 <u>698,983</u>	 <u>1,189,967</u>
 TOTAL FUND BALANCE		 <u>2,586,857</u>	 <u>3,457,863</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	634,802	<u>649,929</u>	<u>457,576</u>
RECEIPTS			
Interest		556	646
Other receipts		8,328	14,481
Transfer from other funds		<u>100,000</u>	<u>250,000</u>
Total receipts		<u>108,884</u>	<u>265,127</u>
TOTAL FUNDS AVAILABLE	<u>634,802</u>	<u>758,813</u>	<u>722,703</u>
DISBURSEMENTS			
Supplies and materials			
Capital outlay	<u>634,802</u>	<u>360,061</u>	<u>72,774</u>
FUND BALANCE, end of year		<u><u>398,752</u></u>	<u><u>649,929</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>398,752</u>	<u>649,929</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>217,133</u>	<u>219,709</u>	<u>116,868</u>
RECEIPTS			
Interest	<u>1,000</u>	<u>7,242</u>	<u>3,734</u>
TOTAL FUNDS AVAILABLE	<u>218,133</u>	<u>226,951</u>	<u>120,602</u>
DISBURSEMENTS			
Employee benefit	<u>218,133</u>	<u> </u>	<u>893</u>
OTHER FINANCING SOURCES			
Transfers in	<u> </u>	<u>150,000</u>	<u>100,000</u>
FUND BALANCE, end of year	<u> </u>	<u>376,951</u>	<u>219,709</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		163,960	113,930
Certificates of deposit		<u>212,991</u>	<u>105,779</u>
		<u>376,951</u>	<u>219,709</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>48,282</u>	<u>46,506</u>	<u>111,889</u>
RECEIPTS			
Interest	100	35	92
Lunch sales	150,000	126,948	134,598
State sources	1,618	1,410	1,525
Federal sources	200,000	165,904	168,522
Transfers from other funds	50,000	100,519	25,000
Other nonrevenue receipts		44	814
Total receipts	<u>401,718</u>	<u>394,860</u>	<u>330,551</u>
TOTAL FUNDS AVAILABLE	<u>450,000</u>	<u>441,366</u>	<u>442,440</u>
DISBURSEMENTS			
Salaries	150,000	109,787	137,849
Employee benefits	80,000	69,346	74,913
Purchased services	1,000	1,608	481
Supplies	20,000	8,580	18,169
Capital outlay	15,000	17,245	
Food	175,000	170,342	163,346
Other	9,000	1,101	1,176
Total disbursements	<u>450,000</u>	<u>378,009</u>	<u>395,934</u>
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>63,357</u></u>	<u><u>46,506</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u><u>63,357</u></u>	<u><u>46,506</u></u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,899,995</u>	<u>1,760,261</u>	<u>1,435,628</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	1,125,875	704,745	590,169
Public power district sales tax	20,000	33,273	20,522
Interest	<u>12,000</u>	<u>75,348</u>	<u>52,375</u>
Total local sources	<u>1,157,875</u>	<u>813,366</u>	<u>663,066</u>
State sources			
Homestead exemption	1,250	21,294	11,748
Property tax credit		381,304	57,635
Pro-rate motor vehicle	<u>1,750</u>	<u>2,206</u>	<u>1,624</u>
Total state sources	<u>3,000</u>	<u>404,804</u>	<u>71,007</u>
Other nonrevenue receipts			
Bond Issuance		5,384,040	
Other nonrevenue receipts		<u>8,500</u>	
Total receipts	<u>1,160,875</u>	<u>6,610,710</u>	<u>734,073</u>
TOTAL FUNDS AVAILABLE	<u>3,060,870</u>	<u>8,370,971</u>	<u>2,169,701</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
Maintenance of buildings	3,060,870	122,995	394,670
Architecture and engineering		245,002	14,770
Building Improvements		22,596	
Total disbursements	<u>3,060,870</u>	<u>390,593</u>	<u>409,440</u>
FUND BALANCE, end of year	<u> </u>	<u>7,980,378</u>	<u>1,760,261</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		385,737	48,408
NLAF		2,001,099	
Certificates of deposit		5,420,222	1,556,709
		<u>7,807,058</u>	<u>1,605,117</u>
County treasurers		<u>173,320</u>	<u>155,144</u>
TOTAL FUND BALANCE		<u>7,980,378</u>	<u>1,760,261</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>5,002</u>	<u>2</u>	<u>2</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	241,260	149,469	
Carline taxes		452	
Homestead exemption		4,564	
Property tax credit		81,709	
Pro-rate motor vehicle		<u>354</u>	
Total local sources	<u>241,260</u>	<u>236,548</u>	
 TOTAL FUNDS AVAILABLE	 <u>246,262</u>	 <u>236,550</u>	 <u>2</u>
DISBURSEMENTS			
Interfund transfers	<u>246,262</u>		
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>236,550</u></u>	<u><u>2</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		199,414	2
County treasurers		<u>37,136</u>	
TOTAL FUND BALANCE		<u><u>236,550</u></u>	<u><u>2</u></u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>201,574</u>	<u>227,991</u>	<u>192,446</u>
RECEIPTS			
Local receipts			
Interest income	300	333	312
Activities receipts	258,126	240,445	280,057
General Fund support	40,000	55,500	40,000
Total receipts	<u>298,426</u>	<u>296,278</u>	<u>320,369</u>
TOTAL FUNDS AVAILABLE	<u>500,000</u>	<u>524,269</u>	<u>512,815</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>500,000</u>	<u>272,613</u>	<u>284,824</u>
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>251,656</u></u>	<u><u>227,991</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u><u>251,656</u></u>	<u><u>227,991</u></u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Comparative Data

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

Reconciliation

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

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

Net change in fund balance - financial reporting basis:	
General Fund	<u>(964,941)</u>
Receipts - budgetary basis	
General Fund	7,195,658
Depreciation Fund	108,884
Employee Benefit Fund	157,242
Disbursements - budgetary basis	
General Fund	(8,066,664)
Depreciation Fund	(360,061)
Employee Benefit Fund	<u> </u>
Receipts over (under) disbursements - budgetary basis	<u>(964,941)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
ACCADECCA	1,021	825	290	1,556
Yearbook	10,053	3,480	1,111	12,422
Athletics	8,255	98,088	101,860	4,483
Boy's Basketball	1,219	6,898	3,753	4,364
Boy's Golf	2,782	1,042	926	2,898
Casual Friday	3,456	1,746	1,000	4,202
Cheerleaders	1,588	8,438	8,502	1,524
Circle of Friends	668		125	543
Class of 2024	395		395	
Class of 2025	3,007	807	3,813	1
Class of 2026	5,927	1,364	4,005	3,286
Class of 2027	4,231	2,137		6,368
Class of 2028	3,347	5,146	2,302	6,191
Class of 2029	1,547	1,832		3,379
Class of 2030		2,468		2,468
Class of 2031		425		425
Computers	1,974			1,974
Concessions	8,120	42,754	39,163	11,711
Courtesy Fund	3,191		344	2,847
Cross Country	5,273	1,215	3,509	2,979
Dance Team	3,062	2,460	5,027	495
Drama/Plays	475	4,513	2,651	2,337
Elementary Fund	10,775	2,294	2,480	10,589
FBLA	15,445	4,915	5,144	15,216
FFA	42,224	16,182	16,284	42,122
Fine Arts	5,526	13,817	13,709	5,634
Flag Corp	973		380	593
Football	8,767	10,959	12,654	7,072
General Flo Thru	1,539			1,539
Girl's Basketball	2,172	2,632	1,917	2,887
Girl's Golf	1,441	274	938	777
Graduates' Reserve	1,793			1,793
Guidance	173			173
Independent Living	262			262
Industrial Arts	2,002	441	880	1,563

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Interest Income	776	333		1,109
Jr. High Girls Wrestling	117	264	216	165
Jr. High Volleyball	104	1,218	366	956
Library/AR	2,560			2,560
Life Skills	3,281	6,531	3,746	6,066
Mental Health	3,970	609	2,448	2,131
NHS	135	525	151	509
RHS Foundation	12,565	22,908	9,000	26,473
Robotics	12,843	7,379	5,092	15,130
Skills USA	241	754	570	425
Spanish Club	353	2,917	2,871	399
Special Olympics	538			538
Speech	64	109		173
Spring Play	4,450		120	4,330
Star	1,359	888	2,002	245
Student Assist	12,124	4,298	2,792	13,630
Student Council	1,802	449	635	1,616
Track	2,487	2,038	2,053	2,472
Volleyball	2,421	2,715	2,119	3,017
Wrestling	3,118	5,028	5,270	2,876
YAB		<u>163</u>		<u>163</u>
 TOTAL ACTIVITIES FUND	 <u>227,991</u>	 <u>296,278</u>	 <u>272,613</u>	 <u>251,656</u>



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

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

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements, and have issued our report thereon dated November 1, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as items 2025-001 and 2025-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ravenna Public Schools District No. 69, Ravenna, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002..

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Responses to Findings

Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole+Company, LLP

Grand Island, Nebraska
November 1, 2025

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-001 SEGREGATION OF DUTIES

Criteria

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

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

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

Potential Effect

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

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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

Cause

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

Potential Effect

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

Recommendation

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

District's Response

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

2024-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implemented some mitigating controls in certain areas. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-001, and is considered to be a significant deficiency for the year ended August 31, 2025.

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

Management did not possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-002, and is considered to be a significant deficiency for the year ended August 31, 2025.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69

RAVENNA, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL

AUGUST 31, 2025



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



INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

Opinion

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Ravenna Public Schools District No. 69, Ravenna, Nebraska for the year ended August 31, 2025.

In our opinion, the schedule referred to above presents fairly, in all material respects, the payroll base of Ravenna Public Schools District No. 69, Ravenna, Nebraska, for the Nebraska Association of School Boards (NASB) All Lines Interlocal Cooperative Aggregate Pool (ALICAP) premiums for the year ended August 31, 2025, in accordance with the modified cash basis of accounting per the interlocal agreement with NASB ALICAP.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the Ravenna Public Schools District No. 69, Ravenna, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the modified cash basis of accounting. The schedule is 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 opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with the modified cash basis of accounting, and for determining that this is an acceptable basis for the preparation of the schedule in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free of material misstatement, whether due to fraud or error.

In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ravenna Public Schools District No. 69, Ravenna, Nebraska's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

Auditor's Responsibilities for the Audit of the Schedule

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 schedule.
- 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 Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ravenna Public Schools District No. 69, Ravenna, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Report on the Audit of the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ravenna Public Schools District No. 69, Ravenna, Nebraska as of and for the year ended August 31, 2025, and our report thereon, dated November 1, 2025, expressed as an unmodified opinion on those financial statements.


Dana J. Cole + Company, LLP

Grand Island, Nebraska
November 1, 2025

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL
FOR THE YEAR ENDED AUGUST 31, 2025

Class Code	Description	Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides, and Clerical	4,067,566
9101	Custodians, Cooks, and all other employees	101,497
7380	Bus Drivers	<u>155,664</u>
Total Payroll		<u>4,324,727</u>

* Total gross payroll before deductions.

Ravenna Public Schools District No. 69
Name of District

Signature

November 1, 2025

Ravenna Public Schools
Fund Balance Report
October 31st, 2025

Special Building

Last month ending balance	\$	369,098.82
Buffalo Co Taxes	\$	36,810.65
Sherman Co Taxes	\$	12,768.00
Bond Proceeds	\$	-
Interest	\$	418.35
Check(s)	\$	(7,922.43)
Withdrawal to NLA	\$	-
Bank Statement Balance	\$	411,173.39
Outstanding Checks		\$0.00
Flex 9 mo. CD 043	\$	19,188.76
Interest	\$	-
Spec. Bldg CD 692	\$	5,435,179.87
Total	\$	5,865,542.02

Depreciation Fund

Last month ending balance	\$	398,801.37
Interest	\$	45.06
CD 428 Dep.	\$	-
Transfer	\$	-
Check(s)	\$	(127,165.20)
Outstanding	\$	-
Book Balance	\$	271,681.23
Bank Statement Balance	\$	271,681.23
5 Month Spec. CD 428	\$	-
Interest	\$	-
Total	\$	271,681.23

Employee Benefit Fund

Last month ending balance	\$	163,980.19
Transfer	\$	-
Interest	\$	20.89
Withdrawal to CD	\$	-
Bank Statement Balance	\$	164,001.08
Flex 9 mo. CD 094	\$	207,468.19
Interest	\$	5,522.76
x3372 13 mo CD		
Interest	\$	-
5 Month Spec. CD 427	\$	-
Interest	\$	-
Total	\$	376,992.03

Qualified Cap

Last month ending balance	\$	236,549.90
Buffalo Co Taxes	\$	7,888.15
Sherm Co Taxes	\$	2,736.03
US Treas.		
Interest	\$	-
check(s) Transfer to GF	\$	-
Bank Statement Balance	\$	247,174.08

Nebraska Liquid Asset Fund

Last month ending balance	\$	2,005,005.45
CD Redemptions	\$	(988,000.00)
Current Liquid Balance	\$	1,020,348.26
Total NLA	\$	2,008,348.26

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	01	Fund Number 01	General	
	123039	AGC Education, Inc.	10/13/2025	863.70
01 1100 610 001 027		Secon Art Materials		863.70
Total		AGC Education, Inc.		863.70
	4159	AMAX CONTRACTING INC	10/31/2025	604.80
01 2620 610 001 000		GENERAL SUPPLIES		302.40
01 2620 610 002 000		GENERAL SUPPLIES		302.40
Total		AMAX CONTRACTING INC		604.80
	15273	Axmann Heating and Air	10/27/2025	515.00
01 2620 431 001 000		Con/ser Repair Secon		515.00
Total		Axmann Heating and Air		515.00
	Beyer.Oct25	Beyer, Thomas	11/07/2025	6,097.50
01 2151 340 002 000		OTHER PROF. SERVICES		6,097.50
Total		Beyer, Thomas		6,097.50
	4905153979. Oct25	BLACK HILLS ENERGY	10/20/2025	51.62
01 2610 621 001 000		Fuel Secon		25.81
01 2610 621 002 000		Fuel Elem		25.81
	8985166782. Oct25	BLACK HILLS ENERGY	10/20/2025	2,320.03
01 2610 621 001 000		Fuel Secon		1,160.02
01 2610 621 002 000		Fuel Elem		1,160.01
Total		BLACK HILLS ENERGY		2,371.65
	13777	Brown Transit LLC	10/21/2025	1,051.39
01 2730 431 000 000		REPAIRS & MAINT.		1,051.39
	13779	Brown Transit LLC	10/21/2025	664.35
01 2730 431 000 000		REPAIRS & MAINT.		664.35
	13780	Brown Transit LLC	10/21/2025	1,648.57
01 2730 431 000 000		REPAIRS & MAINT.		1,648.57
Total		Brown Transit LLC		3,364.31
	357.Oct25	CITY OF RAVENNA	10/29/2025	747.22
01 2610 410 001 000		Water Sewer Secon		373.61
01 2610 410 002 000		Water Sewer Elem		373.61
	760.Oct25	CITY OF RAVENNA	10/29/2025	81.78
01 2610 410 001 000		Water Sewer Secon		40.89
01 2610 410 002 000		Water Sewer Elem		40.89
Total		CITY OF RAVENNA		829.00
	5258	COACH MASTER'S INC.	10/31/2025	500.00
01 2730 431 000 000		REPAIRS & MAINT.		500.00
Total		COACH MASTER'S INC.		500.00
	154355	Colonial Research Chemical Corporation	10/16/2025	432.14
01 2610 610 001 000		Supplies Secon		216.07
01 2610 610 002 000		Supplies Elem		216.07
Total		Colonial Research Chemical Corporation		432.14
	9218176-0	EAKES OFFICE PLUS	10/10/2025	849.24

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 001 000		Supplies Secon		424.62
01 2610 610 002 000		Supplies Elem		424.62
	9227809-0	EAKES OFFICE PLUS	10/31/2025	505.18
01 2610 610 001 000		Supplies Secon		252.59
01 2610 610 002 000		Supplies Elem		252.59
	INC694881	EAKES OFFICE PLUS	10/15/2025	2,429.22
01 1100 610 001 000		Gen Supplies Secon		1,214.61
01 1100 610 002 000		Gen Supplies Elem		1,214.61
Total	EAKES OFFICE PLUS			3,783.64
	9286788	ECOLAB PEST ELIM DIV	10/22/2025	81.85
01 2620 431 001 000		Con/ser Repair Secon		40.93
01 2620 431 002 000		Cont/ser Repair Elem		40.92
Total	ECOLAB PEST ELIM DIV			81.85
	180300.Oct25	ESU #10	11/01/2025	47,810.47
01 2580 650 001 000		Computer Supplies		384.96
01 2580 650 002 000		Computer Supplies		384.96
01 2580 810 000 000		REGISTRATION		20.00
01 1200 330 001 000		Contracted Services		150.00
01 2153 591 002 607		AUDIOLOGY SPED 0-2		37.36
01 2152 591 002 607		AUDIOLOGY SPED 3-5		37.36
01 2151 591 002 607		Audiology Elem		149.44
01 2151 591 001 607		Audiology Secon		149.44
01 2151 591 002 604		Deaf Ed Sped Elem.		1,528.53
01 2151 591 001 604		ESU SERVICES-Deaf Ed Sec.		1,528.53
01 2140 591 002 000		ESU SERVICES-LMHP Elem		312.50
01 2140 591 001 000		ESU SERVICES-LMHP		312.50
01 2143 591 002 606		PSYC SERVICES SPED 0-2		884.04
01 2142 591 002 606		PSYCH SERVICES SPED 3-5		884.04
01 2141 591 002 606		Diagnostic Testing (School Psych)		3,536.14
01 2141 591 001 606		SCHOOL PSYCH		3,536.14
01 1292 591 002 603		Pre Sped Services (0-2)		472.27
01 1291 591 002 603		PRE SPED Supervision (3-5)		472.27
01 1200 591 002 000		SPED SUPERVISION ELEM.		1,878.95
01 1200 591 001 000		SPED SUPERVISION SEC.		1,878.95
01 2153 591 002 602		SPEECH (0-2)		2,046.95
01 2152 591 002 602		PRE SCHL SPEECH (3-5)		3,336.81
01 2151 591 001 602		Speech Therapy		7,444.73
01 2151 591 002 602		Speech Therapy Elem		15,211.93
01 2181 591 002 605		VISION		454.70
01 2181 591 001 605		Vision		454.70
01 1200 591 000 608		Vocational		182.27
01 2213 330 002 000		EMPLOYEE TRAINING/DEVELOPMENT		60.00
01 2213 330 001 000		EMPLOYEE TRAINING/DEVELOPMENT		80.00
Total	ESU #10			47,810.47
	26008	ESU #9	10/29/2025	125.00
01 2151 591 002 604		Deaf Ed Sped Elem.		125.00
Total	ESU #9			125.00
	3735	Family Physical Therapy & Sports Center P.C.	10/16/2025	5,407.40
01 2173 320 002 000		PT Sped Services 0-2		381.70
01 2172 320 002 000		PT Sped Services 3-5		75.00
01 2171 320 002 000		PT Sped Services Elem		150.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2172 320 002 000		PT Sped Services 3-5		285.00
01 2171 320 002 000		PT Sped Services Elem		684.00
01 2171 320 001 000		PT Sped Services Sec.		484.50
01 2162 320 002 000		OT Services SPED 3-5		150.00
01 2161 320 002 000		PROFESSIONAL ED SERVICES		150.00
01 2161 320 001 000		PROFESSIONAL ED SERVICES		281.25
01 2163 320 002 000		OT Sped Services 0-2		134.95
01 2162 320 002 000		OT Services SPED 3-5		527.25
01 2161 320 002 000		PROFESSIONAL ED SERVICES		1,311.00
01 2161 320 001 000		PROFESSIONAL ED SERVICES		399.00
01 2151 320 001 000		Speech Therapy Services		393.75
Total		Family Physical Therapy & Sports Center P.C.		5,407.40
	837326.Oct25	FARMERS CO-OPERATIVE ASSOC	10/25/2025	3,944.41
01 2710 626 000 000		Gas And Oil		3,944.41
Total		FARMERS CO-OPERATIVE ASSOC		3,944.41
	278660	FIRST CARE MEDICAL, P.C. OF KEARNEY	10/30/2025	185.00
01 2710 340 000 000		Purch Ser(physicals)		185.00
Total		FIRST CARE MEDICAL, P.C. OF KEARNEY		185.00
	111033369	Hamilton	11/01/2025	283.28
01 2510 382 001 000		Telephone Secon		141.64
01 2510 382 002 000		Telehone Elem		141.64
	11104892	Hamilton	11/01/2025	90.68
01 2510 382 001 000		Telephone Secon		45.34
01 2510 382 002 000		Telehone Elem		45.34
	11104973	Hamilton	11/01/2025	40.84
01 2510 382 001 000		Telephone Secon		20.42
01 2510 382 002 000		Telehone Elem		20.42
Total		Hamilton		414.80
	1424	Hands of Heartland	11/06/2025	10,118.82
01 1200 569 001 000		TUITION-OTHER		10,118.82
Total		Hands of Heartland		10,118.82
	897833265	HD Supply Formerly Home Depot Pro	10/13/2025	101.40
01 2610 610 002 000		Supplies Elem		101.40
	898812144	HD Supply Formerly Home Depot Pro	10/20/2025	375.06
01 2610 610 001 000		Supplies Secon		187.53
01 2610 610 002 000		Supplies Elem		187.53
	898812151	HD Supply Formerly Home Depot Pro	10/20/2025	399.99
01 2610 610 001 000		Supplies Secon		200.00
01 2610 610 002 000		Supplies Elem		199.99
Total		HD Supply Formerly Home Depot Pro		876.45
	12800282.Nov25	Hometown Leasing	10/15/2025	765.95
01 1100 443 002 000		LEASED EQUIP		765.95
Total		Hometown Leasing		765.95
	694886	Integrated Life Choices	11/05/2025	8,893.86
01 1200 569 001 000		TUITION-OTHER		8,893.86
	694887	Integrated Life Choices	11/05/2025	2,520.00
01 2712 519 001 000		Contracted Transpor		2,520.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	694888	Integrated Life Choices	11/05/2025	4,089.75
01 1200 569 001 000		TUITION-OTHER		4,089.75
Total	Integrated Life Choices			15,503.61
	19959	LifeGuard MD, Inc.	11/03/2025	98.81
01 2130 610 000 000		Health Supplies		98.81
Total	LifeGuard MD, Inc.			98.81
	17478	LOUP RIVER PUMP CO	10/20/2025	358.58
01 2620 431 002 000		Cont/ser Repair Elem		358.58
Total	LOUP RIVER PUMP CO			358.58
	2526-336	LUNCH FUND	11/03/2025	88.35
01 1100 890 002 000		Other Misc Exp Elem		88.35
Total	LUNCH FUND			88.35
	32285506	Matheson Tri Gas INC	10/25/2025	749.92
01 1100 610 001 025		Instr Materials		749.92
	32306155	Matheson Tri Gas INC	10/30/2025	24.44
01 1100 610 001 025		Instr Materials		24.44
	52575337	Matheson Tri Gas INC	10/31/2025	291.04
01 1100 610 001 025		Instr Materials		291.04
Total	Matheson Tri Gas INC			1,065.40
	8707	MC AUTOMOTIVE	09/30/2025	1,449.52
01 2730 431 000 000		REPAIRS & MAINT.		1,449.52
	8715	MC AUTOMOTIVE	10/09/2025	617.96
01 2730 431 000 000		REPAIRS & MAINT.		617.96
Total	MC AUTOMOTIVE			2,067.48
	98884	MERNARDS - KEARNEY	10/31/2025	128.28
01 2620 610 001 000		GENERAL SUPPLIES		128.28
Total	MERNARDS - KEARNEY			128.28
	2526-329	Mingus, Caley	10/23/2025	175.00
01 1100 580 002 000		Travel Elem		175.00
Total	Mingus, Caley			175.00
	51765	National Art & School Supplies, Inc.	09/17/2025	1.12
01 1100 610 002 002		Grade 2 Materials		1.12
Total	National Art & School Supplies, Inc.			1.12
	52744.Oct25	NE PUBLIC POWER DISTRICT	10/30/2025	133.74
01 2610 621 001 000		Fuel Secon		66.87
01 2610 621 002 000		Fuel Elem		66.87
	52749.Oct25	NE PUBLIC POWER DISTRICT	10/30/2025	100.31
01 2610 621 001 000		Fuel Secon		50.16
01 2610 621 002 000		Fuel Elem		50.15
	52754.Oct25	NE PUBLIC POWER DISTRICT	10/30/2025	77.41
01 2610 621 001 000		Fuel Secon		38.71
01 2610 621 002 000		Fuel Elem		38.70
	52759.Oct25	NE PUBLIC POWER DISTRICT	10/30/2025	4,991.19
01 2610 621 001 000		Fuel Secon		2,495.60

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 621 002 000		Fuel Elem		2,495.59
	52765.Oct25	NE PUBLIC POWER DISTRICT	10/30/2025	68.36
01 2610 621 001 000		Fuel Secon		34.18
01 2610 621 002 000		Fuel Elem		34.18
	60267.Oct25	NE PUBLIC POWER DISTRICT	10/30/2025	4.26
01 2610 621 001 000		Fuel Secon		2.13
01 2610 621 002 000		Fuel Elem		2.13
Total		NE PUBLIC POWER DISTRICT		5,375.27
	57-15006	NEBRASKA SAFETY CENTER	10/03/2025	230.00
01 2710 330 000 000		TESTING		230.00
Total		NEBRASKA SAFETY CENTER		230.00
	2022191690	ONE SOURCE	10/01/2025	111.00
01 2310 340 000 000		SERVICES		111.00
Total		ONE SOURCE		111.00
	173526	PRAIRIE HILLS WIRELESS, LLC	10/31/2025	60.00
01 1100 382 000 000		INTERNET SERVICES		60.00
Total		PRAIRIE HILLS WIRELESS, LLC		60.00
	SRV125970	RASMUSSENS	10/27/2025	1,826.63
01 2620 431 001 000		Con/ser Repair Secon		913.32
01 2620 431 002 000		Cont/ser Repair Elem		913.31
Total		RASMUSSENS		1,826.63
	trash.Nov25	RAVENNA SANITATION	11/06/2025	981.00
01 2620 420 001 000		CLEANING SERVICES/TRASH		490.50
01 2620 420 002 000		CLEANING SERVICES/TRASH		490.50
Total		RAVENNA SANITATION		981.00
	Birdie.Oct25	Schepper, Birdie	10/31/2025	4,030.00
01 2151 340 001 000		OTHER PROF. SERVICES		4,030.00
Total		Schepper, Birdie		4,030.00
	AdMiles.Oct25	Schirmer, Anthony	10/28/2025	768.60
01 2212 580 001 000		Travel Secon		768.60
Total		Schirmer, Anthony		768.60
	14420	Sport Safe Testing Service, Inc.	11/03/2025	376.00
01 2190 340 001 000		Testing		376.00
Total		Sport Safe Testing Service, Inc.		376.00
	6555969	SVANDA PHARMACY INC	11/02/2025	23.37
01 2130 610 000 000		Health Supplies		23.37
Total		SVANDA PHARMACY INC		23.37
	usbank.Nov25	U.S. Bank	11/01/2025	12,117.49
01 2130 610 000 000		Health Supplies		40.41
01 2710 626 000 000		Gas And Oil		32.22
01 1100 610 001 025		Instr Materials		390.00
01 3551 610 001 000		CTE GENERAL SUPPLIES		549.95
01 1100 810 001 018		FEES		135.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2510 531 000 000		POSTAGE		106.48
01 3535 610 000 000		High Abilt Learn Supplies		2,054.23
01 1200 810 001 000		Registration Secondary		10.82
01 1100 643 001 000		WEB/CLOUD BASED SOFTWARE		59.88
01 2220 610 002 000		Supplies Elem		123.47
01 1100 610 002 018		Music Materials		39.99
01 2213 330 001 000		EMPLOYEE TRAINING/DEVELOPMENT		248.70
01 2710 610 000 000		Tires And Parts		87.44
01 1100 641 001 000		Digital Instruction Materials		68.00
01 3551 610 001 000		CTE GENERAL SUPPLIES		1,569.95
01 1100 610 001 031		Instruc Materials		3,900.00
01 3535 610 000 000		High Abilt Learn Supplies		185.40
01 1100 610 001 020		Lang Arts Materials		78.98
01 1100 643 001 000		WEB/CLOUD BASED SOFTWARE		(95.81)
01 1200 643 001 000		WEB/CLOUD BASED SOFTWARE		13.30
01 1100 610 000 000		SUPPLIES		2,519.08
Total U.S. Bank				12,117.49
	4960060202510	Verizon Business	11/01/2025	35.00
01 2510 382 001 000		Telephone Secon		17.50
01 2510 382 002 000		Telephone Elem		17.50
Total Verizon Business				35.00
	6126960121	VERIZON WIRELESS	10/25/2025	79.88
01 2510 382 001 000		Telephone Secon		39.94
01 2510 382 002 000		Telephone Elem		39.94
Total VERIZON WIRELESS				79.88
	EAP.2ndqrt2025	WHOLENESS HEALING EAP	11/01/2025	800.00
01 2310 810 000 000		Dues And Fees		800.00
Total WHOLENESS HEALING EAP				800.00
	2510-134135	WILKE'S TRUE VALUE	10/01/2025	18.58
01 2620 610 001 000		GENERAL SUPPLIES		18.58
	2510-134266	WILKE'S TRUE VALUE	10/03/2025	102.50
01 2620 610 002 000		GENERAL SUPPLIES		102.50
	2510-134320	WILKE'S TRUE VALUE	10/03/2025	28.80
01 2620 610 001 000		GENERAL SUPPLIES		28.80
	2510-134486	WILKE'S TRUE VALUE	10/06/2025	83.93
01 2710 610 000 000		Tires And Parts		83.93
	2510-134487	WILKE'S TRUE VALUE	10/06/2025	79.76
01 2710 610 000 000		Tires And Parts		79.76
	2510-134626	WILKE'S TRUE VALUE	10/07/2025	14.72
01 2620 610 001 000		GENERAL SUPPLIES		14.72
	2510-134635	WILKE'S TRUE VALUE	10/07/2025	5.22
01 2710 610 000 000		Tires And Parts		5.22
	2510-134639	WILKE'S TRUE VALUE	10/07/2025	6.12
01 2710 610 000 000		Tires And Parts		6.12
	2510-134823	WILKE'S TRUE VALUE	10/10/2025	101.47
01 2710 610 000 000		Tires And Parts		101.47
	2510-134825	WILKE'S TRUE VALUE	10/10/2025	4.07
01 2620 610 002 000		GENERAL SUPPLIES		4.07
	2510-135082	WILKE'S TRUE VALUE	10/13/2025	7.68
01 2620 610 001 000		GENERAL SUPPLIES		7.68
	2510-135398	WILKE'S TRUE VALUE	10/17/2025	12.33

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2620 610 001 000		GENERAL SUPPLIES		6.17
01 2620 610 002 000		GENERAL SUPPLIES		6.16
	2510-135666	WILKE'S TRUE VALUE	10/20/2025	11.33
01 2620 610 001 000		GENERAL SUPPLIES		5.67
01 2620 610 002 000		GENERAL SUPPLIES		5.66
	2510-135891	WILKE'S TRUE VALUE	10/23/2025	3.78
01 2620 610 001 000		GENERAL SUPPLIES		3.78
	2510-136210	WILKE'S TRUE VALUE	10/27/2025	19.92
01 2620 610 002 000		GENERAL SUPPLIES		19.92
	2510-136283	WILKE'S TRUE VALUE	10/28/2025	28.44
01 2710 610 000 000		Tires And Parts		28.44
	2510-136410	WILKE'S TRUE VALUE	10/30/2025	20.99
01 2620 610 001 000		GENERAL SUPPLIES		10.50
01 2620 610 002 000		GENERAL SUPPLIES		10.49
	2510-136414	WILKE'S TRUE VALUE	10/30/2025	6.71
01 2710 610 000 000		Tires And Parts		6.71
Total	WILKE'S TRUE VALUE			556.35
Fund Number	01			135,949.11
Checking Account ID	01			135,949.11

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01	General							
01 1100 111 001 000	SALARIES TEACHERS SECONDARY	0.00	76,067.46	227,987.38	0.00	(227,987.38)	0.00	(227,987.38)
01 1100 111 002 000	SALARIES TEACHERS ELEM.	0.00	74,193.77	222,137.18	0.00	(222,137.18)	0.00	(222,137.18)
01 1100 123 001 000	Sub Salaries Secon	0.00	6,132.50	12,030.00	0.00	(12,030.00)	0.00	(12,030.00)
01 1100 123 002 000	Sub Salaries Elem	0.00	2,587.50	5,615.00	0.00	(5,615.00)	0.00	(5,615.00)
01 1100 150 001 000	ADDITIONAL COMP. NON INSTRUCTIONAL STAFF	0.00	2,437.33	4,437.33	0.00	(4,437.33)	0.00	(4,437.33)
01 1100 151 001 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	12,717.04	38,565.12	0.00	(38,565.12)	0.00	(38,565.12)
01 1100 151 002 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	4,184.62	13,165.86	0.00	(13,165.86)	0.00	(13,165.86)
01 1100 152 001 000	ADDITIONAL COMP. AIDES	0.00	628.83	628.83	0.00	(628.83)	0.00	(628.83)
01 1100 210 001 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	155.24	393.25	0.00	(393.25)	0.00	(393.25)
01 1100 211 001 000	Health Ins Secon	0.00	31,619.62	94,975.48	0.00	(94,975.48)	0.00	(94,975.48)
01 1100 211 002 000	Health Ins Elem	0.00	29,495.37	88,087.44	0.00	(88,087.44)	0.00	(88,087.44)
01 1100 213 001 000	GROUP INS.-SUBS	0.00	3.48	8.41	0.00	(8.41)	0.00	(8.41)
01 1100 213 002 000	GROUP INS.-SUBS	0.00	1.08	4.89	0.00	(4.89)	0.00	(4.89)
01 1100 220 001 000	FICA-NON INSTRUCTIONAL	0.00	183.61	331.81	0.00	(331.81)	0.00	(331.81)
01 1100 221 001 000	Fica Secon	0.00	6,553.04	19,673.72	0.00	(19,673.72)	0.00	(19,673.72)
01 1100 221 002 000	Fica Elem	0.00	5,697.22	17,105.87	0.00	(17,105.87)	0.00	(17,105.87)
01 1100 222 001 000	FICA-COACHES/AIDES	0.00	48.11	48.11	0.00	(48.11)	0.00	(48.11)
01 1100 223 001 000	FICA-SUB SUBS	0.00	469.13	920.31	0.00	(920.31)	0.00	(920.31)
01 1100 223 002 000	FICA-SUB SUBS	0.00	197.97	429.58	0.00	(429.58)	0.00	(429.58)
01 1100 230 001 000	RETIREMENT- NON INSTRUCTIONAL	0.00	153.39	314.99	0.00	(314.99)	0.00	(314.99)
01 1100 231 001 000	RETIREMENT TEACHERS/ADMINS	0.00	7,021.35	21,370.48	0.00	(21,370.48)	0.00	(21,370.48)
01 1100 231 002 000	RETIREMENT TEACHERS/ADMIN	0.00	6,332.97	19,012.45	0.00	(19,012.45)	0.00	(19,012.45)
01 1100 233 001 000	RETIREMENT-SUBS	0.00	263.61	581.76	0.00	(581.76)	0.00	(581.76)
01 1100 233 002 000	RETIREMENT-SUBS	0.00	81.81	272.70	0.00	(272.70)	0.00	(272.70)
01 1100 280 001 000	NON INSTRUCTIONAL HSA	0.00	28.20	71.43	0.00	(71.43)	0.00	(71.43)
01 1100 281 001 000	CASH IN LIEU/HSA	0.00	2,548.81	7,646.65	0.00	(7,646.65)	0.00	(7,646.65)
01 1100 281 002 000	CASH IN LIEU/HSA	0.00	3,401.61	10,122.72	0.00	(10,122.72)	0.00	(10,122.72)
01 1100 330 001 000	ASSEMBLIES	0.00	0.00	90.00	0.00	(90.00)	0.00	(90.00)
01 1100 382 000 000	INTERNET SERVICES	0.00	60.00	2,716.06	0.00	(2,716.06)	0.00	(2,716.06)
01 1100 443 001 000	LEASED EQUIP	0.00	0.00	1,148.93	0.00	(1,148.93)	0.00	(1,148.93)
01 1100 443 002 000	LEASED EQUIP	0.00	765.95	1,148.92	0.00	(1,148.92)	0.00	(1,148.92)
01 1100 580 002 000	Travel Elem	0.00	175.00	600.00	0.00	(600.00)	0.00	(600.00)
01 1100 610 000 000	SUPPLIES	0.00	2,519.08	2,519.08	0.00	(2,519.08)	0.00	(2,519.08)
01 1100 610 001 000	Gen Supplies Secon	0.00	1,214.61	2,006.39	0.00	(2,006.39)	0.00	(2,006.39)
01 1100 610 002 000	Gen Supplies Elem	0.00	1,214.61	1,865.67	0.00	(1,865.67)	0.00	(1,865.67)
01 1100 640 002 000	Textbooks Elem	0.00	0.00	1,292.56	0.00	(1,292.56)	0.00	(1,292.56)
01 1100 641 001 000	Digital Instruction Materials	0.00	68.00	68.00	0.00	(68.00)	0.00	(68.00)
01 1100 643 001 000	WEB/CLOUD BASED SOFTWARE	0.00	(35.93)	(35.93)	0.00	35.93	0.00	35.93
01 1100 735 001 000	Comp Software Secon	0.00	0.00	4,412.93	0.00	(4,412.93)	0.00	(4,412.93)
01 1100 735 002 000	Comp Software Elem	0.00	0.00	578.35	0.00	(578.35)	0.00	(578.35)
01 1100 810 002 000	FEES	0.00	0.00	490.00	0.00	(490.00)	0.00	(490.00)
01 1100 890 001 000	Other Misc Exp Secon	0.00	0.00	2,723.32	0.00	(2,723.32)	0.00	(2,723.32)
01 1100 890 002 000	Other Misc Exp Elem	0.00	88.35	251.77	0.00	(251.77)	0.00	(251.77)
1100	SALARIES	0.00	279,274.34	827,814.80	0.00	(827,814.80)	0.00	(827,814.80)
01 1190 111 002 000	SALARIES TEACHERS PRE K	0.00	2,069.37	6,208.11	0.00	(6,208.11)	0.00	(6,208.11)
01 1190 112 002 000	PreK Para	0.00	2,342.68	6,131.02	0.00	(6,131.02)	0.00	(6,131.02)
01 1190 123 002 000	PreK Subs	0.00	140.00	140.00	0.00	(140.00)	0.00	(140.00)
01 1190 211 002 000	PreK Health	0.00	1,236.77	3,704.95	0.00	(3,704.95)	0.00	(3,704.95)
01 1190 212 002 000	GROUP INSURANCE-AIDES	0.00	4.80	14.40	0.00	(14.40)	0.00	(14.40)
01 1190 221 002 000	PreK Fica	0.00	155.04	465.13	0.00	(465.13)	0.00	(465.13)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 1190 222 002 000	FICA-AIDES	0.00	179.22	469.03	0.00	(469.03)	0.00	(469.03)
01 1190 223 002 000	FICA-SUB SUBS	0.00	10.70	10.70	0.00	(10.70)	0.00	(10.70)
01 1190 231 002 000	PreK Retire	0.00	167.20	501.61	0.00	(501.61)	0.00	(501.61)
01 1190 232 002 000	RETIREMENT AIDES	0.00	189.29	495.38	0.00	(495.38)	0.00	(495.38)
01 1190 610 002 000	PreK Supplies	0.00	0.00	164.70	0.00	(164.70)	0.00	(164.70)
1190 PREK		0.00	6,495.07	18,305.03	0.00	(18,305.03)	0.00	(18,305.03)
01 1200 111 001 000	SPED teachers	0.00	14,930.42	42,223.87	0.00	(42,223.87)	0.00	(42,223.87)
01 1200 111 002 000	SALARIES TEACHERS SPED ELEM.	0.00	19,362.29	58,086.87	0.00	(58,086.87)	0.00	(58,086.87)
01 1200 112 001 000	SPED Paras	0.00	18,201.83	43,579.89	0.00	(43,579.89)	0.00	(43,579.89)
01 1200 112 002 000	Aide Elem	0.00	9,655.92	23,352.72	0.00	(23,352.72)	0.00	(23,352.72)
01 1200 122 001 000	Sub Paras Salary	0.00	56.25	56.25	0.00	(56.25)	0.00	(56.25)
01 1200 123 001 000	Sub Secon	0.00	365.00	365.00	0.00	(365.00)	0.00	(365.00)
01 1200 123 002 000	Sub Elem	0.00	560.00	1,275.00	0.00	(1,275.00)	0.00	(1,275.00)
01 1200 132 001 000	OT - AIDES/PARAS	0.00	322.37	906.77	0.00	(906.77)	0.00	(906.77)
01 1200 132 002 000	OT - AIDES/PARAS	0.00	0.53	1.32	0.00	(1.32)	0.00	(1.32)
01 1200 151 001 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	863.10	2,589.30	0.00	(2,589.30)	0.00	(2,589.30)
01 1200 211 001 000	Health Ins	0.00	4,070.26	12,088.66	0.00	(12,088.66)	0.00	(12,088.66)
01 1200 211 002 000	Health Ins Elem	0.00	6,699.42	20,042.51	0.00	(20,042.51)	0.00	(20,042.51)
01 1200 212 001 000	GROUP INSURANCE-AIDES	0.00	2,183.69	5,599.87	0.00	(5,599.87)	0.00	(5,599.87)
01 1200 212 002 000	GROUP INSURANCE-AIDES	0.00	2,402.66	5,601.34	0.00	(5,601.34)	0.00	(5,601.34)
01 1200 213 001 000	GROUP INS.-SUBS	0.00	0.24	0.24	0.00	(0.24)	0.00	(0.24)
01 1200 213 002 000	GROUP INS.-SUBS	0.00	0.00	0.20	0.00	(0.20)	0.00	(0.20)
01 1200 221 001 000	Fica Secon	0.00	1,169.50	3,312.82	0.00	(3,312.82)	0.00	(3,312.82)
01 1200 221 002 000	Fica Elem	0.00	1,440.48	4,321.62	0.00	(4,321.62)	0.00	(4,321.62)
01 1200 222 001 000	FICA-AIDES	0.00	1,352.22	3,206.66	0.00	(3,206.66)	0.00	(3,206.66)
01 1200 222 002 000	FICA-AIDES	0.00	608.96	1,475.41	0.00	(1,475.41)	0.00	(1,475.41)
01 1200 223 001 000	FICA-SUB SUBS	0.00	27.92	27.92	0.00	(27.92)	0.00	(27.92)
01 1200 223 002 000	FICA-SUB SUBS	0.00	42.85	97.56	0.00	(97.56)	0.00	(97.56)
01 1200 231 001 000	RETIREMENT TEACHERS/ADMINS	0.00	1,206.38	3,411.70	0.00	(3,411.70)	0.00	(3,411.70)
01 1200 231 002 000	RETIREMENT TEACHERS/ADMINS	0.00	1,564.47	4,693.41	0.00	(4,693.41)	0.00	(4,693.41)
01 1200 232 001 000	RETIREMENT AIDES	0.00	1,446.75	3,532.15	0.00	(3,532.15)	0.00	(3,532.15)
01 1200 232 002 000	RETIREMENT AIDES	0.00	730.23	1,806.78	0.00	(1,806.78)	0.00	(1,806.78)
01 1200 233 001 000	RETIREMENT-SUBS	0.00	18.18	18.18	0.00	(18.18)	0.00	(18.18)
01 1200 233 002 000	RETIREMENT-SUBS	0.00	0.00	18.18	0.00	(18.18)	0.00	(18.18)
01 1200 281 002 000	CASH IN LIEU/HSA	0.00	236.08	708.24	0.00	(708.24)	0.00	(708.24)
01 1200 282 001 000	INSTRUCTIONAL AIDES HSA	0.00	128.47	386.12	0.00	(386.12)	0.00	(386.12)
01 1200 282 002 000	INSTRUCTIONAL AIDES HSA	0.00	251.98	697.45	0.00	(697.45)	0.00	(697.45)
01 1200 330 001 000	Contracted Services	0.00	150.00	375.00	0.00	(375.00)	0.00	(375.00)
01 1200 330 002 000	Contracted Services	0.00	0.00	225.00	0.00	(225.00)	0.00	(225.00)
01 1200 569 001 000	TUITION-OTHER	0.00	23,102.43	68,432.94	0.00	(68,432.94)	0.00	(68,432.94)
01 1200 591 001 000	SPED SUPERVISION SEC.	0.00	1,878.95	3,757.90	0.00	(3,757.90)	0.00	(3,757.90)
01 1200 591 002 000	SPED SUPERVISION ELEM.	0.00	1,878.95	3,757.90	0.00	(3,757.90)	0.00	(3,757.90)
01 1200 610 001 000	Gen Supplies	0.00	0.00	2,408.68	0.00	(2,408.68)	0.00	(2,408.68)
01 1200 610 002 000	Gen Supplies Elem	0.00	0.00	3,573.87	0.00	(3,573.87)	0.00	(3,573.87)
01 1200 643 001 000	WEB/CLOUD BASED SOFTWARE	0.00	13.30	13.30	0.00	(13.30)	0.00	(13.30)
01 1200 810 001 000	Registration Secondary	0.00	10.82	32.46	0.00	(32.46)	0.00	(32.46)
01 1200 810 002 000	Registration Elem	0.00	0.00	125.00	0.00	(125.00)	0.00	(125.00)
1200 SPEDICAL ED School Age		0.00	116,932.90	326,186.06	0.00	(326,186.06)	0.00	(326,186.06)
01 2120 111 001 000	Counselor Sal Secon	0.00	5,036.31	15,108.93	0.00	(15,108.93)	0.00	(15,108.93)
01 2120 111 002 000	Counselor Sal Elem	0.00	1,259.08	3,777.24	0.00	(3,777.24)	0.00	(3,777.24)
01 2120 211 001 000	Health Ins. Secon	0.00	1,441.95	4,325.85	0.00	(4,325.85)	0.00	(4,325.85)
01 2120 211 002 000	Health Ins. Elem	0.00	360.49	1,081.47	0.00	(1,081.47)	0.00	(1,081.47)
01 2120 221 001 000	Fica Secon	0.00	382.24	1,146.72	0.00	(1,146.72)	0.00	(1,146.72)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2120 221 002 000	Fica Elem	0.00	95.56	286.68	0.00	(286.68)	0.00	(286.68)
01 2120 231 001 000	Retirement Secon	0.00	406.93	1,220.79	0.00	(1,220.79)	0.00	(1,220.79)
01 2120 231 002 000	Retirement Elem	0.00	101.73	305.19	0.00	(305.19)	0.00	(305.19)
01 2120 330 001 000	EMPLOYEE TRAINING/DEVELOPMENT	0.00	0.00	40.00	0.00	(40.00)	0.00	(40.00)
01 2120 610 001 000	Supplies Secon	0.00	0.00	99.52	0.00	(99.52)	0.00	(99.52)
01 2120 610 002 000	Supplies Elem	0.00	0.00	50.53	0.00	(50.53)	0.00	(50.53)
2120 COUNSELOR		0.00	9,084.29	27,442.92	0.00	(27,442.92)	0.00	(27,442.92)
01 2130 116 000 000	SALARIES -Professional Non-Cert. (Nurse)	0.00	3,730.36	9,667.44	0.00	(9,667.44)	0.00	(9,667.44)
01 2130 216 000 000	GROUP INS.-NURSE	0.00	535.64	1,595.20	0.00	(1,595.20)	0.00	(1,595.20)
01 2130 226 000 000	FICA-NURSE	0.00	282.74	731.72	0.00	(731.72)	0.00	(731.72)
01 2130 236 000 000	RETIREMENT-NURSE	0.00	301.42	781.15	0.00	(781.15)	0.00	(781.15)
01 2130 286 000 000	NURSE-HSA	0.00	94.08	280.18	0.00	(280.18)	0.00	(280.18)
01 2130 610 000 000	Health Supplies	0.00	162.59	271.65	0.00	(271.65)	0.00	(271.65)
2130 NURSE		0.00	5,106.83	13,327.34	0.00	(13,327.34)	0.00	(13,327.34)
01 2131 116 001 000	SALARIES -Professional Non-Cert. (Nurse)	0.00	1,344.06	3,524.69	0.00	(3,524.69)	0.00	(3,524.69)
01 2131 116 002 000	SALARIES -Professional Non-Cert. (Nurse)	0.00	1,344.07	3,524.69	0.00	(3,524.69)	0.00	(3,524.69)
01 2131 216 001 000	GROUP INS.-NURSE	0.00	192.98	584.80	0.00	(584.80)	0.00	(584.80)
01 2131 216 002 000	GROUP INS.-NURSE	0.00	192.98	584.80	0.00	(584.80)	0.00	(584.80)
01 2131 226 001 000	FICA-NURSE	0.00	101.87	266.73	0.00	(266.73)	0.00	(266.73)
01 2131 226 002 000	FICA-NURSE	0.00	101.84	266.71	0.00	(266.71)	0.00	(266.71)
01 2131 236 001 000	RETIREMENT-NURSE	0.00	108.60	284.79	0.00	(284.79)	0.00	(284.79)
01 2131 236 002 000	RETIREMENT-NURSE	0.00	108.59	284.78	0.00	(284.78)	0.00	(284.78)
01 2131 286 001 000	NURSE-HSA	0.00	33.90	102.72	0.00	(102.72)	0.00	(102.72)
01 2131 286 002 000	NURSE-HSA	0.00	33.89	102.71	0.00	(102.71)	0.00	(102.71)
2131 HEALTH SERVICES SPED-NURSE		0.00	3,562.78	9,527.42	0.00	(9,527.42)	0.00	(9,527.42)
01 2140 591 001 000	ESU SERVICES-LMHP	0.00	312.50	625.00	0.00	(625.00)	0.00	(625.00)
01 2140 591 002 000	ESU SERVICES-LMHP Elem	0.00	312.50	625.00	0.00	(625.00)	0.00	(625.00)
2140 PSYCHOLOGICAL SERVICES		0.00	625.00	1,250.00	0.00	(1,250.00)	0.00	(1,250.00)
01 2141 111 001 000	SALARIES TEACHERS/PROFESSIONAL STAFF	0.00	3,541.66	10,624.98	0.00	(10,624.98)	0.00	(10,624.98)
01 2141 111 002 000	SALARIES TEACHERS/PROFESSIONAL STAFF	0.00	3,541.67	10,625.01	0.00	(10,625.01)	0.00	(10,625.01)
01 2141 211 001 000	GROUP INSURANCE TEACHERS/ADMINS	0.00	681.17	2,043.51	0.00	(2,043.51)	0.00	(2,043.51)
01 2141 211 002 000	GROUP INSURANCE TEACHERS/ADMINS	0.00	681.17	2,043.51	0.00	(2,043.51)	0.00	(2,043.51)
01 2141 221 001 000	FICA TEACHERS/ADMIN	0.00	260.77	782.31	0.00	(782.31)	0.00	(782.31)
01 2141 221 002 000	FICA TEACHERS/ADMIN	0.00	260.77	782.31	0.00	(782.31)	0.00	(782.31)
01 2141 231 001 000	RETIREMENT TEACHERS/ADMINS	0.00	286.17	858.51	0.00	(858.51)	0.00	(858.51)
01 2141 231 002 000	RETIREMENT TEACHERS/ADMINS	0.00	286.17	858.51	0.00	(858.51)	0.00	(858.51)
01 2141 281 001 000	CASH IN LIEU TEACHERS/HSA	0.00	122.54	367.62	0.00	(367.62)	0.00	(367.62)
01 2141 281 002 000	CASH IN LIEU TEACHERS/HSA	0.00	122.55	367.65	0.00	(367.65)	0.00	(367.65)
2141 PSYCHOLOGICAL SERVICES: SPED SCHOOL AGE		0.00	9,784.64	29,353.92	0.00	(29,353.92)	0.00	(29,353.92)
01 2151 320 001 000	Speech Therapy Services	0.00	393.75	431.25	0.00	(431.25)	0.00	(431.25)
01 2151 340 001 000	OTHER PROF. SERVICES	0.00	4,030.00	10,101.00	0.00	(10,101.00)	0.00	(10,101.00)
01 2151 340 002 000	OTHER PROF. SERVICES	0.00	6,097.50	19,425.00	0.00	(19,425.00)	0.00	(19,425.00)
2151 SPEECH PATH/AUDIOLOGY-SPED School Age		0.00	10,521.25	29,957.25	0.00	(29,957.25)	0.00	(29,957.25)
01 2161 320 001 000	PROFESSIONAL ED SERVICES	0.00	680.25	1,111.50	0.00	(1,111.50)	0.00	(1,111.50)
01 2161 320 002 000	PROFESSIONAL ED SERVICES	0.00	1,461.00	2,145.00	0.00	(2,145.00)	0.00	(2,145.00)

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
2161	OCCUPATIONAL THERAPY-SPED SCHOOL AGE	0.00	2,141.25	3,256.50	0.00	(3,256.50)	0.00	(3,256.50)
01 2162 320 002 000	OT Services SPED 3-5	0.00	677.25	1,233.00	0.00	(1,233.00)	0.00	(1,233.00)
2162	OCCUPATIONAL THERAPY-SPED 3-5	0.00	677.25	1,233.00	0.00	(1,233.00)	0.00	(1,233.00)
01 2163 320 002 000	OT Sped Services 0-2	0.00	134.95	227.15	0.00	(227.15)	0.00	(227.15)
2163	OCCUPATIONAL THERAPY-SPED 0-2	0.00	134.95	227.15	0.00	(227.15)	0.00	(227.15)
01 2171 320 001 000	PT Sped Services Sec.	0.00	484.50	741.00	0.00	(741.00)	0.00	(741.00)
01 2171 320 002 000	PT Sped Services Elem	0.00	834.00	1,190.25	0.00	(1,190.25)	0.00	(1,190.25)
2171	PHYSICAL THERAPY-SPED SCHOOL AGE	0.00	1,318.50	1,931.25	0.00	(1,931.25)	0.00	(1,931.25)
01 2172 320 002 000	PT Sped Services 3-5	0.00	360.00	431.25	0.00	(431.25)	0.00	(431.25)
2172	PHYSICAL THERAPY:SPED 3-5	0.00	360.00	431.25	0.00	(431.25)	0.00	(431.25)
01 2173 320 002 000	PT Sped Services 0-2	0.00	381.70	707.15	0.00	(707.15)	0.00	(707.15)
2173	PHYSICAL THERAPY:SPED 0-2	0.00	381.70	707.15	0.00	(707.15)	0.00	(707.15)
01 2190 110 001 000	Act Trans Sal Secon	0.00	2,442.33	5,794.33	0.00	(5,794.33)	0.00	(5,794.33)
01 2190 210 001 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	0.34	65.17	0.00	(65.17)	0.00	(65.17)
01 2190 220 001 000	FICA-NON INSTRUCTIONAL	0.00	186.78	441.74	0.00	(441.74)	0.00	(441.74)
01 2190 230 001 000	RETIREMENT- NON INSTRUCTIONAL	0.00	61.71	162.62	0.00	(162.62)	0.00	(162.62)
01 2190 340 001 000	Testing	0.00	376.00	894.00	0.00	(894.00)	0.00	(894.00)
2190	ACT TRANS	0.00	3,067.16	7,357.86	0.00	(7,357.86)	0.00	(7,357.86)
01 2212 330 001 000	Purch Prof Ser Secon	0.00	0.00	230.00	0.00	(230.00)	0.00	(230.00)
01 2212 330 002 000	Purch Prof Ser Elem	0.00	0.00	25.00	0.00	(25.00)	0.00	(25.00)
01 2212 580 001 000	Travel Secon	0.00	768.60	1,243.20	0.00	(1,243.20)	0.00	(1,243.20)
2212	Instruction and Curriculum Development	0.00	768.60	1,498.20	0.00	(1,498.20)	0.00	(1,498.20)
01 2213 330 001 000	EMPLOYEE TRAINING/DEVELOPMENT	0.00	328.70	328.70	0.00	(328.70)	0.00	(328.70)
01 2213 330 002 000	EMPLOYEE TRAINING/DEVELOPMENT	0.00	60.00	60.00	0.00	(60.00)	0.00	(60.00)
2213	Instructional Staff Training	0.00	388.70	388.70	0.00	(388.70)	0.00	(388.70)
01 2220 111 001 000	SALARIES TEACHERS LIBRARIAN SECOND.	0.00	2,781.04	8,273.12	0.00	(8,273.12)	0.00	(8,273.12)
01 2220 111 002 000	SALARIES TEACHERS LIBRARIAN ELEM.	0.00	2,781.04	8,273.12	0.00	(8,273.12)	0.00	(8,273.12)
01 2220 211 001 000	Health Ins Secon	0.00	1,023.59	3,070.19	0.00	(3,070.19)	0.00	(3,070.19)
01 2220 211 002 000	Health Ins Elem	0.00	1,023.59	3,070.19	0.00	(3,070.19)	0.00	(3,070.19)
01 2220 221 001 000	Fica Secon	0.00	199.95	594.51	0.00	(594.51)	0.00	(594.51)
01 2220 221 002 000	Fica Elem	0.00	199.95	594.51	0.00	(594.51)	0.00	(594.51)
01 2220 231 001 000	Retire Secon	0.00	224.71	668.47	0.00	(668.47)	0.00	(668.47)
01 2220 231 002 000	Retire Elem	0.00	224.71	668.47	0.00	(668.47)	0.00	(668.47)
01 2220 281 001 000	CASH IN LIEU TEACHERS/HSA	0.00	185.99	557.86	0.00	(557.86)	0.00	(557.86)
01 2220 281 002 000	CASH IN LIEU TEACHERS/HSA	0.00	185.99	557.86	0.00	(557.86)	0.00	(557.86)
01 2220 330 001 000	EMPLOYEE TRAINING/DEVELOPMENT	0.00	0.00	40.00	0.00	(40.00)	0.00	(40.00)
01 2220 610 001 000	Supplies Secon	0.00	0.00	149.60	0.00	(149.60)	0.00	(149.60)
01 2220 610 002 000	Supplies Elem	0.00	123.47	277.43	0.00	(277.43)	0.00	(277.43)
01 2220 640 001 000	Library Books Secon	0.00	0.00	158.84	0.00	(158.84)	0.00	(158.84)
01 2220 640 002 000	Library Books Elem	0.00	0.00	247.33	0.00	(247.33)	0.00	(247.33)
01 2220 735 001 000	Computer Software	0.00	0.00	545.00	0.00	(545.00)	0.00	(545.00)
01 2220 735 002 000	Elem Software	0.00	0.00	545.00	0.00	(545.00)	0.00	(545.00)
2220	LIBRARY/MEDIA SERVICES	0.00	8,954.03	28,291.50	0.00	(28,291.50)	0.00	(28,291.50)
01 2310 340 000 000	SERVICES	0.00	111.00	670.45	0.00	(670.45)	0.00	(670.45)
01 2310 540 000 000	Advertising & Print	0.00	0.00	1,646.28	0.00	(1,646.28)	0.00	(1,646.28)
01 2310 610 000 000	Supplies	0.00	0.00	204.03	0.00	(204.03)	0.00	(204.03)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2310 810 000 000	Dues And Fees	0.00	800.00	800.00	0.00	(800.00)	0.00	(800.00)
2310 BOARD OF EDUCATION		0.00	911.00	3,320.76	0.00	(3,320.76)	0.00	(3,320.76)
01 2320 105 000 000	SUPERINTENDENT SALARY	0.00	12,947.59	38,842.77	0.00	(38,842.77)	0.00	(38,842.77)
01 2320 110 000 000	Clerical	0.00	1,764.63	6,463.65	0.00	(6,463.65)	0.00	(6,463.65)
01 2320 130 000 000	OT-NON INSTRUCTIONAL	0.00	108.34	401.35	0.00	(401.35)	0.00	(401.35)
01 2320 210 000 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	580.29	1,737.91	0.00	(1,737.91)	0.00	(1,737.91)
01 2320 215 000 000	Health Ins	0.00	2,533.37	7,600.11	0.00	(7,600.11)	0.00	(7,600.11)
01 2320 220 000 000	FICA-NON INSTRUCTIONAL	0.00	138.38	510.48	0.00	(510.48)	0.00	(510.48)
01 2320 225 000 000	Fica	0.00	990.49	2,971.47	0.00	(2,971.47)	0.00	(2,971.47)
01 2320 230 000 000	RETIREMENT- NON INSTRUCTIONAL	0.00	151.33	554.69	0.00	(554.69)	0.00	(554.69)
01 2320 235 000 000	RETIREMENT SUPT.	0.00	1,042.93	3,128.79	0.00	(3,128.79)	0.00	(3,128.79)
01 2320 280 000 000	NON INSTRUCTIONAL HSA	0.00	105.64	316.38	0.00	(316.38)	0.00	(316.38)
2320 EXECUTIVE ADMINISTRATION-SUPT		0.00	20,362.99	62,527.60	0.00	(62,527.60)	0.00	(62,527.60)
01 2330 317 000 000	LEGAL SERVICES	0.00	0.00	854.00	0.00	(854.00)	0.00	(854.00)
2330 DISTRICT LEGAL SERVICES		0.00	0.00	854.00	0.00	(854.00)	0.00	(854.00)
01 2410 110 001 000	Clerical Sal Secon	0.00	4,117.47	15,386.11	0.00	(15,386.11)	0.00	(15,386.11)
01 2410 110 002 000	Clerical Sal Elem	0.00	4,158.02	12,476.72	0.00	(12,476.72)	0.00	(12,476.72)
01 2410 111 001 000	Princ Sal Secon	0.00	8,750.00	26,250.00	0.00	(26,250.00)	0.00	(26,250.00)
01 2410 111 002 000	Prin Sal Elem	0.00	9,442.87	28,328.61	0.00	(28,328.61)	0.00	(28,328.61)
01 2410 120 001 000	SUBSTITUTE OR TEMPORARY SALARIES	0.00	88.20	88.20	0.00	(88.20)	0.00	(88.20)
01 2410 130 001 000	OT-NON INSTRUCTIONAL	0.00	252.79	936.48	0.00	(936.48)	0.00	(936.48)
01 2410 130 002 000	OT-NON INSTRUCTIONAL	0.00	296.58	768.33	0.00	(768.33)	0.00	(768.33)
01 2410 151 001 000	ADDITIONAL COMP. TEACHERS/PROF. STAFF	0.00	490.88	1,472.64	0.00	(1,472.64)	0.00	(1,472.64)
01 2410 210 001 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	1,353.99	4,137.34	0.00	(4,137.34)	0.00	(4,137.34)
01 2410 210 002 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	2,089.20	6,267.60	0.00	(6,267.60)	0.00	(6,267.60)
01 2410 211 001 000	Health Ins Secon	0.00	68.76	206.28	0.00	(206.28)	0.00	(206.28)
01 2410 211 002 000	Health Ins Elem	0.00	10.00	30.00	0.00	(30.00)	0.00	(30.00)
01 2410 220 001 000	FICA-NON INSTRUCTIONAL	0.00	329.63	1,220.43	0.00	(1,220.43)	0.00	(1,220.43)
01 2410 220 002 000	FICA-NON INSTRUCTIONAL	0.00	318.30	945.82	0.00	(945.82)	0.00	(945.82)
01 2410 221 001 000	Fica Secon	0.00	706.92	2,120.76	0.00	(2,120.76)	0.00	(2,120.76)
01 2410 221 002 000	Fica Elem	0.00	893.46	2,680.38	0.00	(2,680.38)	0.00	(2,680.38)
01 2410 230 001 000	RETIREMENT- NON INSTRUCTIONAL	0.00	353.12	1,318.87	0.00	(1,318.87)	0.00	(1,318.87)
01 2410 230 002 000	RETIREMENT- NON INSTRUCTIONAL	0.00	359.93	1,070.20	0.00	(1,070.20)	0.00	(1,070.20)
01 2410 231 001 000	RETIREMENT ADMIN SEC.	0.00	746.66	2,239.98	0.00	(2,239.98)	0.00	(2,239.98)
01 2410 231 002 000	RETIREMENT ADMIN ELEM.	0.00	762.98	2,288.94	0.00	(2,288.94)	0.00	(2,288.94)
01 2410 280 001 000	NON INSTRUCTIONAL HSA	0.00	246.50	753.21	0.00	(753.21)	0.00	(753.21)
01 2410 280 002 000	NON INSTRUCTIONAL HSA	0.00	380.34	1,141.02	0.00	(1,141.02)	0.00	(1,141.02)
01 2410 281 002 000	CASH IN LIEU/HSA	0.00	2,465.54	7,396.62	0.00	(7,396.62)	0.00	(7,396.62)
01 2410 610 002 000	Supplies Elem	0.00	0.00	389.95	0.00	(389.95)	0.00	(389.95)
01 2410 810 001 000	Dues And Fees Secon	0.00	0.00	235.00	0.00	(235.00)	0.00	(235.00)
01 2410 810 002 000	Dues And Fees Elem	0.00	0.00	20.00	0.00	(20.00)	0.00	(20.00)
2410 OFFICE OF THE PRINCIPAL		0.00	38,682.14	120,169.49	0.00	(120,169.49)	0.00	(120,169.49)
01 2510 110 000 000	Clerical Salary	0.00	6,747.34	21,280.39	0.00	(21,280.39)	0.00	(21,280.39)
01 2510 130 000 000	OT-NON INSTRUCTIONAL	0.00	50.48	584.64	0.00	(584.64)	0.00	(584.64)
01 2510 150 000 000	ADDITIONAL COMP. NON INSTRUCTIONAL STAFF	0.00	894.88	2,684.64	0.00	(2,684.64)	0.00	(2,684.64)
01 2510 210 000 000	Health Ins	0.00	494.03	1,496.65	0.00	(1,496.65)	0.00	(1,496.65)
01 2510 220 000 000	Fica	0.00	566.61	1,812.06	0.00	(1,812.06)	0.00	(1,812.06)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2510 230 000 000	Retirement	0.00	549.25	1,766.68	0.00	(1,766.68)	0.00	(1,766.68)
01 2510 382 001 000	Telephone Secon	0.00	264.84	793.05	0.00	(793.05)	0.00	(793.05)
01 2510 382 002 000	Telehone Elem	0.00	264.84	793.04	0.00	(793.04)	0.00	(793.04)
01 2510 531 000 000	POSTAGE	0.00	106.48	692.58	0.00	(692.58)	0.00	(692.58)
01 2510 735 000 000	Computer Software	0.00	0.00	2,324.00	0.00	(2,324.00)	0.00	(2,324.00)
01 2510 810 000 000	REGISTRATION	0.00	0.00	65.00	0.00	(65.00)	0.00	(65.00)
2510 CLERICAL		0.00	9,938.75	34,292.73	0.00	(34,292.73)	0.00	(34,292.73)
01 2580 112 000 000	Tech Support Aides	0.00	0.00	1,619.40	0.00	(1,619.40)	0.00	(1,619.40)
01 2580 114 000 000	Tech Support Salary	0.00	6,520.83	24,453.69	0.00	(24,453.69)	0.00	(24,453.69)
01 2580 214 000 000	Tech Support Health Ins	0.00	39.78	119.34	0.00	(119.34)	0.00	(119.34)
01 2580 224 000 000	Tech Support Fica	0.00	498.10	1,868.54	0.00	(1,868.54)	0.00	(1,868.54)
01 2580 234 000 000	RETIREMENT-TECH	0.00	526.88	1,975.86	0.00	(1,975.86)	0.00	(1,975.86)
01 2580 432 001 000	TECH REPAIRS & MAINTENANCE	0.00	0.00	1,202.13	0.00	(1,202.13)	0.00	(1,202.13)
01 2580 432 002 000	TECH REPAIRS & MAINTENANCE	0.00	0.00	1,202.12	0.00	(1,202.12)	0.00	(1,202.12)
01 2580 650 001 000	Computer Supplies	0.00	384.96	667.89	0.00	(667.89)	0.00	(667.89)
01 2580 650 002 000	Computer Supplies	0.00	384.96	667.90	0.00	(667.90)	0.00	(667.90)
01 2580 810 000 000	REGISTRATION	0.00	20.00	20.00	0.00	(20.00)	0.00	(20.00)
2580 Administrative Tech Services		0.00	8,375.51	33,796.87	0.00	(33,796.87)	0.00	(33,796.87)
01 2610 110 001 000	Cust Sal Secon	0.00	8,230.03	28,697.07	0.00	(28,697.07)	0.00	(28,697.07)
01 2610 110 002 000	Cust Sal Elem	0.00	6,570.53	23,936.77	0.00	(23,936.77)	0.00	(23,936.77)
01 2610 123 001 000	Sub/Summer Sal Secon	0.00	0.00	464.25	0.00	(464.25)	0.00	(464.25)
01 2610 123 002 000	Sub/Summer Sal Elem	0.00	0.00	464.25	0.00	(464.25)	0.00	(464.25)
01 2610 130 001 000	OT-NON INSTRUCTIONAL	0.00	214.43	382.73	0.00	(382.73)	0.00	(382.73)
01 2610 130 002 000	OT-NON INSTRUCTIONAL	0.00	285.61	695.52	0.00	(695.52)	0.00	(695.52)
01 2610 210 001 000	Health Ins Secon	0.00	1,505.47	5,903.20	0.00	(5,903.20)	0.00	(5,903.20)
01 2610 210 002 000	Health Ins Elem	0.00	2,040.80	7,283.05	0.00	(7,283.05)	0.00	(7,283.05)
01 2610 220 001 000	Fica Secon	0.00	639.97	2,183.39	0.00	(2,183.39)	0.00	(2,183.39)
01 2610 220 002 000	Fica Elem	0.00	484.73	1,681.61	0.00	(1,681.61)	0.00	(1,681.61)
01 2610 230 001 000	Retirement Secon	0.00	659.26	2,283.05	0.00	(2,283.05)	0.00	(2,283.05)
01 2610 230 002 000	Retirement Elem	0.00	507.00	1,825.82	0.00	(1,825.82)	0.00	(1,825.82)
01 2610 280 002 000	CASH IN LIEU NON INSTR/HSA	0.00	288.20	922.38	0.00	(922.38)	0.00	(922.38)
01 2610 410 001 000	Water Sewer Secon	0.00	414.50	1,154.93	0.00	(1,154.93)	0.00	(1,154.93)
01 2610 410 002 000	Water Sewer Elem	0.00	414.50	1,154.92	0.00	(1,154.92)	0.00	(1,154.92)
01 2610 610 001 000	Supplies Secon	0.00	1,280.81	3,312.93	0.00	(3,312.93)	0.00	(3,312.93)
01 2610 610 002 000	Supplies Elem	0.00	1,382.20	3,300.26	0.00	(3,300.26)	0.00	(3,300.26)
01 2610 621 001 000	Fuel Secon	0.00	3,873.48	12,639.02	0.00	(12,639.02)	0.00	(12,639.02)
01 2610 621 002 000	Fuel Elem	0.00	3,873.44	12,634.67	0.00	(12,634.67)	0.00	(12,634.67)
2610 CUSTODIAL		0.00	32,664.96	110,919.82	0.00	(110,919.82)	0.00	(110,919.82)
01 2620 110 000 000	Maintenance Sal	0.00	3,000.00	17,067.77	0.00	(17,067.77)	0.00	(17,067.77)
01 2620 210 000 000	Health Ins	0.00	2.30	8.70	0.00	(8.70)	0.00	(8.70)
01 2620 220 000 000	Fica	0.00	228.88	1,303.35	0.00	(1,303.35)	0.00	(1,303.35)
01 2620 230 000 000	Retirement	0.00	242.40	1,379.08	0.00	(1,379.08)	0.00	(1,379.08)
01 2620 420 001 000	CLEANING SERVICES/TRASH	0.00	490.50	1,671.50	0.00	(1,671.50)	0.00	(1,671.50)
01 2620 420 002 000	CLEANING SERVICES/TRASH	0.00	490.50	1,671.50	0.00	(1,671.50)	0.00	(1,671.50)
01 2620 431 001 000	Con/ser Repair Secon	0.00	1,469.25	14,322.48	0.00	(14,322.48)	0.00	(14,322.48)
01 2620 431 002 000	Cont/ser Repair Elem	0.00	1,312.81	5,412.89	0.00	(5,412.89)	0.00	(5,412.89)
01 2620 610 001 000	GENERAL SUPPLIES	0.00	526.58	17,785.19	0.00	(17,785.19)	0.00	(17,785.19)
01 2620 610 002 000	GENERAL SUPPLIES	0.00	451.20	10,757.24	0.00	(10,757.24)	0.00	(10,757.24)
2620 MAINTENANCE		0.00	8,214.42	71,379.70	0.00	(71,379.70)	0.00	(71,379.70)
01 2710 110 000 000	Transp Salaries	0.00	15,185.64	39,457.55	0.00	(39,457.55)	0.00	(39,457.55)
01 2710 123 000 000	SUB SALARIES	0.00	529.83	2,354.80	0.00	(2,354.80)	0.00	(2,354.80)
01 2710 210 000 000	Health Ins	0.00	578.77	1,704.49	0.00	(1,704.49)	0.00	(1,704.49)
01 2710 220 000 000	Fica	0.00	1,149.33	2,981.76	0.00	(2,981.76)	0.00	(2,981.76)
01 2710 223 000 000	FICA-SUB SUBS	0.00	40.51	180.02	0.00	(180.02)	0.00	(180.02)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2710 230 000 000	Retirement	0.00	570.65	1,537.82	0.00	(1,537.82)	0.00	(1,537.82)
01 2710 233 000 000	RETIREMENT-SUBS	0.00	19.03	142.70	0.00	(142.70)	0.00	(142.70)
01 2710 330 000 000	TESTING	0.00	230.00	2,735.00	0.00	(2,735.00)	0.00	(2,735.00)
01 2710 340 000 000	Purch Ser(physicals)	0.00	185.00	725.00	0.00	(725.00)	0.00	(725.00)
01 2710 610 000 000	Tires And Parts	0.00	399.09	4,839.95	0.00	(4,839.95)	0.00	(4,839.95)
01 2710 626 000 000	Gas And Oil	0.00	3,976.63	8,099.61	0.00	(8,099.61)	0.00	(8,099.61)
01 2710 890 000 000	Other Exp	0.00	0.00	464.83	0.00	(464.83)	0.00	(464.83)
2710 Vehicle Operation-Reg. Ed		0.00	22,864.48	65,223.53	0.00	(65,223.53)	0.00	(65,223.53)
01 2712 110 001 000	NON-INSTRUCTIONAL	0.00	2,354.80	6,770.05	0.00	(6,770.05)	0.00	(6,770.05)
01 2712 110 002 000	SPED Transp Salary	0.00	1,354.01	1,354.01	0.00	(1,354.01)	0.00	(1,354.01)
01 2712 210 001 000	GROUP INSURANCE-NON INSTRUCTIONAL	0.00	419.75	1,200.40	0.00	(1,200.40)	0.00	(1,200.40)
01 2712 220 001 000	FICA-NON INSTRUCTIONAL	0.00	170.72	491.53	0.00	(491.53)	0.00	(491.53)
01 2712 220 002 000	SPED Transp FICA	0.00	103.59	103.59	0.00	(103.59)	0.00	(103.59)
01 2712 230 001 000	RETIREMENT- NON INSTRUCTIONAL	0.00	190.27	537.51	0.00	(537.51)	0.00	(537.51)
01 2712 519 001 000	Contracted Transpor	0.00	2,520.00	6,720.00	0.00	(6,720.00)	0.00	(6,720.00)
2712 Vehicle Operation-School Age SPED		0.00	7,113.14	17,177.09	0.00	(17,177.09)	0.00	(17,177.09)
01 2730 431 000 000	REPAIRS & MAINT.	0.00	5,931.79	11,192.70	0.00	(11,192.70)	0.00	(11,192.70)
2730 Vehicle Service/Maint. Reg Ed.		0.00	5,931.79	11,192.70	0.00	(11,192.70)	0.00	(11,192.70)
01 3535 111 000 000	SALARIES TEACHERS/PROFESSIONAL STAFF	0.00	67.46	202.38	0.00	(202.38)	0.00	(202.38)
01 3535 211 000 000	High Ability Health	0.00	39.14	117.42	0.00	(117.42)	0.00	(117.42)
01 3535 221 000 000	High Ability Fica	0.00	4.64	13.92	0.00	(13.92)	0.00	(13.92)
01 3535 231 000 000	High Ability Retirement	0.00	5.45	16.35	0.00	(16.35)	0.00	(16.35)
01 3535 610 000 000	High Abilt Learn Supplies	0.00	2,239.63	8,839.34	0.00	(8,839.34)	0.00	(8,839.34)
01 3535 810 000 000	High Abilt Learn Registration	0.00	0.00	1,000.00	0.00	(1,000.00)	0.00	(1,000.00)
3535 HIGH ABILITY LEARNERS		0.00	2,356.32	10,189.41	0.00	(10,189.41)	0.00	(10,189.41)
01 3551 610 001 000	CTE GENERAL SUPPLIES	0.00	2,119.90	2,119.90	0.00	(2,119.90)	0.00	(2,119.90)
3551 Career Education CTE		0.00	2,119.90	2,119.90	0.00	(2,119.90)	0.00	(2,119.90)
01 6200 591 000 000	ESU SERVICES	0.00	0.00	1,272.00	0.00	(1,272.00)	0.00	(1,272.00)
6200 TITLE 1 PART A		0.00	0.00	1,272.00	0.00	(1,272.00)	0.00	(1,272.00)
01 6310 111 000 000	TEACHERS SALARIES	0.00	7,213.87	16,721.32	0.00	(16,721.32)	0.00	(16,721.32)
01 6310 211 000 000	TITLE IIA Health	0.00	2,486.63	5,669.79	0.00	(5,669.79)	0.00	(5,669.79)
01 6310 221 000 000	TITLE IIA Fica	0.00	517.77	1,204.62	0.00	(1,204.62)	0.00	(1,204.62)
01 6310 231 000 000	TITLE IIA Retirement	0.00	582.88	1,351.08	0.00	(1,351.08)	0.00	(1,351.08)
01 6310 281 000 000	TEACHERS/PRINCIPALS HSA	0.00	451.83	1,030.22	0.00	(1,030.22)	0.00	(1,030.22)
6310 TITLE IIA		0.00	11,252.98	25,977.03	0.00	(25,977.03)	0.00	(25,977.03)
01 6992 111 000 000	REAP Salary	0.00	2,538.43	13,575.09	0.00	(13,575.09)	0.00	(13,575.09)
01 6992 211 000 000	REAP Health	0.00	954.94	5,106.86	0.00	(5,106.86)	0.00	(5,106.86)
01 6992 221 000 000	REAP Fica	0.00	181.70	971.68	0.00	(971.68)	0.00	(971.68)
01 6992 231 000 000	REAP Retirement	0.00	205.10	1,096.86	0.00	(1,096.86)	0.00	(1,096.86)
01 6992 281 000 000	TEACHERS/PRINCIPALS HSA	0.00	173.52	927.94	0.00	(927.94)	0.00	(927.94)
6992 REAP		0.00	4,053.69	21,678.43	0.00	(21,678.43)	0.00	(21,678.43)
000 DISTRICT WIDE		0.00	634,421.31	1,920,578.36	0.00	(1,920,578.36)	0.00	(1,920,578.36)
01 1100 640 002 001	Classroom Periodical	0.00	0.00	275.00	0.00	(275.00)	0.00	(275.00)
1100 SALARIES		0.00	0.00	275.00	0.00	(275.00)	0.00	(275.00)
001 FIRST GRADE		0.00	0.00	275.00	0.00	(275.00)	0.00	(275.00)
01 1100 610 002 002	Grade 2 Materials	0.00	1.12	74.52	0.00	(74.52)	0.00	(74.52)
1100 SALARIES		0.00	1.12	74.52	0.00	(74.52)	0.00	(74.52)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
002	SECOND GRADE	0.00	1.12	74.52	0.00	(74.52)	0.00	(74.52)
01 1100 610 002 006	Grade 6 Materials	0.00	0.00	168.49	0.00	(168.49)	0.00	(168.49)
1100	SALARIES	0.00	0.00	168.49	0.00	(168.49)	0.00	(168.49)
006	SIXTH GRADE	0.00	0.00	168.49	0.00	(168.49)	0.00	(168.49)
01 1100 610 002 007	Kingrt Materials	0.00	0.00	39.12	0.00	(39.12)	0.00	(39.12)
1100	SALARIES	0.00	0.00	39.12	0.00	(39.12)	0.00	(39.12)
007	Kindergarten	0.00	0.00	39.12	0.00	(39.12)	0.00	(39.12)
01 1100 610 001 018	Music Materials	0.00	0.00	397.60	0.00	(397.60)	0.00	(397.60)
01 1100 610 002 018	Music Materials	0.00	39.99	561.41	0.00	(561.41)	0.00	(561.41)
01 1100 810 001 018	FEES	0.00	135.00	135.00	0.00	(135.00)	0.00	(135.00)
1100	SALARIES	0.00	174.99	1,094.01	0.00	(1,094.01)	0.00	(1,094.01)
018	MUSIC	0.00	174.99	1,094.01	0.00	(1,094.01)	0.00	(1,094.01)
01 1100 610 001 020	Lang Arts Materials	0.00	78.98	84.00	0.00	(84.00)	0.00	(84.00)
1100	SALARIES	0.00	78.98	84.00	0.00	(84.00)	0.00	(84.00)
020	LANGUAGE ARTS	0.00	78.98	84.00	0.00	(84.00)	0.00	(84.00)
01 1100 610 001 021	Math Materials	0.00	0.00	208.32	0.00	(208.32)	0.00	(208.32)
1100	SALARIES	0.00	0.00	208.32	0.00	(208.32)	0.00	(208.32)
021	MATH	0.00	0.00	208.32	0.00	(208.32)	0.00	(208.32)
01 1100 610 001 022	Materials	0.00	0.00	397.68	0.00	(397.68)	0.00	(397.68)
1100	SALARIES	0.00	0.00	397.68	0.00	(397.68)	0.00	(397.68)
022	SCIENCE	0.00	0.00	397.68	0.00	(397.68)	0.00	(397.68)
01 1100 610 001 025	Instr Materials	0.00	1,455.40	2,102.91	0.00	(2,102.91)	0.00	(2,102.91)
1100	SALARIES	0.00	1,455.40	2,102.91	0.00	(2,102.91)	0.00	(2,102.91)
025	AGRICULTURE	0.00	1,455.40	2,102.91	0.00	(2,102.91)	0.00	(2,102.91)
01 1100 610 001 026	Instr Materials	0.00	0.00	338.11	0.00	(338.11)	0.00	(338.11)
1100	SALARIES	0.00	0.00	338.11	0.00	(338.11)	0.00	(338.11)
026	BUSINESS	0.00	0.00	338.11	0.00	(338.11)	0.00	(338.11)
01 1100 610 001 027	Secon Art Materials	0.00	863.70	863.70	0.00	(863.70)	0.00	(863.70)
1100	SALARIES	0.00	863.70	863.70	0.00	(863.70)	0.00	(863.70)
027	SECONDARY ART	0.00	863.70	863.70	0.00	(863.70)	0.00	(863.70)
01 1100 431 001 028	REPAIRS & MAINTENANCE - Contracted	0.00	0.00	3,552.50	0.00	(3,552.50)	0.00	(3,552.50)
01 1100 610 001 028	Instr Materials	0.00	0.00	1,004.23	0.00	(1,004.23)	0.00	(1,004.23)
01 1100 810 001 028	Registration	0.00	0.00	553.00	0.00	(553.00)	0.00	(553.00)
1100	SALARIES	0.00	0.00	5,109.73	0.00	(5,109.73)	0.00	(5,109.73)
028	BAND	0.00	0.00	5,109.73	0.00	(5,109.73)	0.00	(5,109.73)
01 1100 610 001 029	Instr Materials	0.00	0.00	530.24	0.00	(530.24)	0.00	(530.24)
1100	SALARIES	0.00	0.00	530.24	0.00	(530.24)	0.00	(530.24)
029	SECONDARY PE	0.00	0.00	530.24	0.00	(530.24)	0.00	(530.24)
01 1100 610 001 031	Instruc Materials	0.00	3,900.00	3,946.92	0.00	(3,946.92)	0.00	(3,946.92)
1100	SALARIES	0.00	3,900.00	3,946.92	0.00	(3,946.92)	0.00	(3,946.92)
031	INDUSTRIAL ARTS	0.00	3,900.00	3,946.92	0.00	(3,946.92)	0.00	(3,946.92)
01 1100 610 001 032	Foreign Lang Mater	0.00	0.00	41.16	0.00	(41.16)	0.00	(41.16)
1100	SALARIES	0.00	0.00	41.16	0.00	(41.16)	0.00	(41.16)
032	FOREIGN LANGUAGE	0.00	0.00	41.16	0.00	(41.16)	0.00	(41.16)

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User ID: HGB

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2151 591 001 602	Speech Therapy	0.00	7,444.73	12,295.72	0.00	(12,295.72)	0.00	(12,295.72)
01 2151 591 002 602	Speech Therapy Elem	0.00	15,211.93	34,097.15	0.00	(34,097.15)	0.00	(34,097.15)
2151	SPEECH PATH/AUDIOLOGY-SPED School Age	0.00	22,656.66	46,392.87	0.00	(46,392.87)	0.00	(46,392.87)
01 2152 591 002 602	PRE SCHL SPEECH (3-5)	0.00	3,336.81	5,846.43	0.00	(5,846.43)	0.00	(5,846.43)
2152	SPEECH PATH/AUDIOLOGY-SPED Ages 3-5	0.00	3,336.81	5,846.43	0.00	(5,846.43)	0.00	(5,846.43)
01 2153 591 002 602	SPEECH (0-2)	0.00	2,046.95	4,559.03	0.00	(4,559.03)	0.00	(4,559.03)
2153	SPEECH PATH/AUDIOLOGY-SPED Ages 0-2	0.00	2,046.95	4,559.03	0.00	(4,559.03)	0.00	(4,559.03)
602	Speech	0.00	28,040.42	56,798.33	0.00	(56,798.33)	0.00	(56,798.33)
01 1291 591 002 603	PRE SPED Supervision (3-5)	0.00	472.27	944.54	0.00	(944.54)	0.00	(944.54)
1291	SPED AGES 3-5	0.00	472.27	944.54	0.00	(944.54)	0.00	(944.54)
01 1292 591 002 603	Pre Sped Services (0-2)	0.00	472.27	944.54	0.00	(944.54)	0.00	(944.54)
1292	SPED AGES 0-2	0.00	472.27	944.54	0.00	(944.54)	0.00	(944.54)
603	Sped Super	0.00	944.54	1,889.08	0.00	(1,889.08)	0.00	(1,889.08)
01 1200 591 002 604	DEAF ED	0.00	0.00	11.97	0.00	(11.97)	0.00	(11.97)
1200	SPEDICAL ED School Age	0.00	0.00	11.97	0.00	(11.97)	0.00	(11.97)
01 2151 591 001 604	ESU SERVICES-Deaf Ed Sec.	0.00	1,528.53	3,001.89	0.00	(3,001.89)	0.00	(3,001.89)
01 2151 591 002 604	Deaf Ed Sped Elem.	0.00	1,653.53	6,103.45	0.00	(6,103.45)	0.00	(6,103.45)
2151	SPEECH PATH/AUDIOLOGY-SPED School Age	0.00	3,182.06	9,105.34	0.00	(9,105.34)	0.00	(9,105.34)
604	Deaf Ed	0.00	3,182.06	9,117.31	0.00	(9,117.31)	0.00	(9,117.31)
01 2181 591 001 605	Vision	0.00	454.70	936.43	0.00	(936.43)	0.00	(936.43)
01 2181 591 002 605	VISION	0.00	454.70	936.43	0.00	(936.43)	0.00	(936.43)
2181	VISUALLY IMPAIRED:SPED SCHOOL AGE	0.00	909.40	1,872.86	0.00	(1,872.86)	0.00	(1,872.86)
605	Vision	0.00	909.40	1,872.86	0.00	(1,872.86)	0.00	(1,872.86)
01 2141 591 001 606	SCHOOL PSYCH	0.00	3,536.14	7,072.28	0.00	(7,072.28)	0.00	(7,072.28)
01 2141 591 002 606	Diagnostic Testing (School Psych)	0.00	3,536.14	7,072.28	0.00	(7,072.28)	0.00	(7,072.28)
2141	PSYCHOLOGICAL SERVICES: SPED SCHOOL AGE	0.00	7,072.28	14,144.56	0.00	(14,144.56)	0.00	(14,144.56)
01 2142 591 002 606	PSYCH SERVICES SPED 3-5	0.00	884.04	1,768.08	0.00	(1,768.08)	0.00	(1,768.08)
2142	PSYCHOLOGICAL SERVICES: SPED 3-5	0.00	884.04	1,768.08	0.00	(1,768.08)	0.00	(1,768.08)
01 2143 591 002 606	PSYC SERVICES SPED 0-2	0.00	884.04	1,768.08	0.00	(1,768.08)	0.00	(1,768.08)
2143	PSYCHOLOGICAL SERVICES: SPED 0-2	0.00	884.04	1,768.08	0.00	(1,768.08)	0.00	(1,768.08)
606	D/E Psychological	0.00	8,840.36	17,680.72	0.00	(17,680.72)	0.00	(17,680.72)
01 2151 591 001 607	Audiology Secon	0.00	149.44	298.88	0.00	(298.88)	0.00	(298.88)
01 2151 591 002 607	Audiology Elem	0.00	149.44	298.88	0.00	(298.88)	0.00	(298.88)
2151	SPEECH PATH/AUDIOLOGY-SPED School Age	0.00	298.88	597.76	0.00	(597.76)	0.00	(597.76)
01 2152 591 002 607	AUDIOLOGY SPED 3-5	0.00	37.36	74.72	0.00	(74.72)	0.00	(74.72)
2152	SPEECH PATH/AUDIOLOGY-SPED Ages 3-5	0.00	37.36	74.72	0.00	(74.72)	0.00	(74.72)
01 2153 591 002 607	AUDIOLOGY SPED 0-2	0.00	37.36	74.72	0.00	(74.72)	0.00	(74.72)
2153	SPEECH PATH/AUDIOLOGY-SPED Ages 0-2	0.00	37.36	74.72	0.00	(74.72)	0.00	(74.72)
607	Audiology	0.00	373.60	747.20	0.00	(747.20)	0.00	(747.20)
01 1200 591 000 608	Vocational	0.00	182.27	364.54	0.00	(364.54)	0.00	(364.54)
1200	SPEDICAL ED School Age	0.00	182.27	364.54	0.00	(364.54)	0.00	(364.54)
608	VOCATIONAL	0.00	182.27	364.54	0.00	(364.54)	0.00	(364.54)
01	General	0.00	683,368.15	2,024,322.31	0.00	(2,024,322.31)	0.00	(2,024,322.31)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
Grand Total:		0.00	683,368.15	2,024,322.31	0.00	(2,024,322.31)	0.00	(2,024,322.31)

**Ravenna Public Schools
GENERAL FUND
Ending October 31st, 2025**

Beginning Balance: **\$752,947.20**

Receipts:

Tax Collection (Buffalo)	\$160,503.40
Tax Collection (Sherman)	\$52,739.58
State of NE Sped	
HAL	\$4,515.00
CTE Grant	
Transportation	
ESU 10	\$0.00
Sale of Prop/Equip.	\$463.50
Medicaid (MAC)	\$0.00
State Aid	\$61,819.66
State of NE (MIPS)	
Other	\$2,411.31
Interest	\$86.96

Total Receipts: **\$282,539.41**

Disbursements:

Board Bills (Oct) \$737,137.65

\$737,137.65

Ending Balance: **\$298,348.96**

Cash on Hand: **\$298,348.96**

Outstanding checks \$73,880.87

Bank Balance: **\$372,229.83**

Investments:

Accounted for as Follows:

General Fund

General Fund Checking \$298,348.96

CD #xxx3375 \$0.00

CD # 70099 (9 mo) \$1,289,868.27

Total Available: **\$1,588,217.23** **\$298,348.96**

Revenue Detail

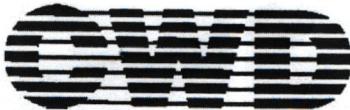
Account Number	Account Description	Budget	Month to Date	Year to Date
8	Revenue			
01 1100 1000	District Taxes - Buffalo	0.00	144,637.51	736,539.48
01 1100 1100	District Taxes - Sherman	0.00	50,240.50	141,630.51
01 1115 1000	Carline-Buffalo	0.00	0.00	783.66
01 1115 1100	Carline - Sherman	0.00	0.00	225.28
01 1120 1000	Public Power Tax - Buffalo	0.00	0.00	0.00
01 1120 1100	Public Power Tax - Sherman	0.00	0.00	0.00
01 1125 1000	Motor Vehicle Taxes - Buffalo	0.00	13,306.73	22,995.79
01 1125 1100	Motor Vehicle Taxes - Sherman	0.00	2,188.63	4,735.05
01 1311	Tuition Individual	0.00	0.00	0.00
01 1313	Tuit Sp Ed Individ.	0.00	0.00	0.00
01 1315	DISTANCE LEARNING	0.00	0.00	0.00
01 1323	Tuit Sp Ed Oth Dist.	0.00	0.00	0.00
01 1410	Trans. Individual	0.00	0.00	0.00
01 1411	Trans Sp Ed Individ.	0.00	0.00	0.00
01 1421	Trans. Other Dist.	0.00	0.00	0.00
01 1423	Trans Sp Ed Oth Dist	0.00	0.00	0.00
01 1510	Interest On Invest.	0.00	86.96	189.53
01 1701	Bond Fund Transfer	0.00	0.00	0.00
01 1740	Fees	0.00	0.00	0.00
01 1742	PostSecondary Fees	0.00	0.00	0.00
01 1790	Driver's Ed	0.00	0.00	0.00
01 1800	KEARNEY FOUND YC	0.00	0.00	0.00
01 1900	AUTISM ACTION PARTNERSHIP	0.00	0.00	0.00
01 1910	RENTAL OF SCHOOL EQUIPMENT & FACILITIES	0.00	50.00	150.00
01 1911	Local License Fees	0.00	0.00	0.00
01 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00
01 1921	Police Court Fines	0.00	0.00	0.00
01 1925	Tobacco Grant	0.00	0.00	0.00
01 1955	Postsecondary Receipts	0.00	0.00	0.00
01 2110 1000	Buffalo Co Fines-lic	0.00	1,877.06	4,221.54
01 2110 1100	Sherm Fines-license	0.00	145.86	247.57
01 2130 1000	Other County Receipt - Buffalo	0.00	0.00	0.00
01 2130 1100	Other County Receipts- Sherman	0.00	0.00	0.00
01 2140	Non-resident Tuition	0.00	0.00	0.00
01 2210	ESU Receipts	0.00	0.00	650.00
01 3110	State Aid	0.00	61,819.66	122,842.66
01 3120	Spec. Ed Programs	0.00	0.00	0.00
01 3125	Special Ed Transpor.	0.00	0.00	0.00
01 3130 1000	Homestead Exemption - Buffalo	0.00	0.00	0.00
01 3130 1100	Sherm Homestead Ex	0.00	0.00	0.00
01 3131	PROPERTY TAX CREDIT	0.00	0.00	0.00
01 3134	PERSONAL PROPERTY TAX CREDIT-RR & PSE	0.00	0.00	0.00
01 3170	State Vocational	0.00	0.00	0.00
01 3180 1000	Pro-rata Motor Veh.Buffalo	0.00	682.10	682.10
01 3180 1100	Sher Pro Rat Moto V	0.00	164.59	164.59
01 3400	State Apportionment	0.00	0.00	0.00
01 3500	Other State Categorical Programs	0.00	0.00	0.00

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
01 3512	DIST ED INCENTIVE	0.00	0.00	0.00
01 3535	High Abilt Learners	0.00	4,515.00	4,515.00
01 3550	School Tech Fund	0.00	0.00	0.00
01 3551	Career Education (CTE)	0.00	0.00	0.00
01 3552 000	School Safety & Security Act	0.00	0.00	0.00
01 3570	Teacher Evaluation	0.00	0.00	0.00
01 3599	Other State Categorical Programs	0.00	0.00	0.00
01 3990	Other State Funds	0.00	0.00	0.00
01 4100	Title 1 Carry Over	0.00	0.00	0.00
01 4105	UNIVERSAL SERVICE FUND (E-RATE)	0.00	0.00	0.00
01 4310 000	Title V, Part B, ESSA-REAP	0.00	0.00	0.00
01 4311	Title VI Past Year	0.00	0.00	0.00
01 4312	Title VI Current	0.00	0.00	0.00
01 4315	Title V	0.00	0.00	0.00
01 4325	Title IIA Class Size Reduction	0.00	0.00	0.00
01 4401	IDEA PRESCHOOL	0.00	0.00	0.00
01 4402	Preschool Travel	0.00	0.00	0.00
01 4403	Spec Ed Medicaid	0.00	0.00	0.00
01 4421	IDEA Part-B Base/EP 0-21	0.00	0.00	0.00
01 4422	IDEA Preschool ARP-Base 0-21	0.00	0.00	0.00
01 4423	IDEA Part B ARP Prop. Share	0.00	0.00	0.00
01 4505	Title 1 Current	0.00	0.00	0.00
01 4506	Title 1 NCLB	0.00	0.00	0.00
01 4509	TITLE II, PART A NCLB TCHR QULTY GRANTS	0.00	0.00	0.00
01 4511	REAP GRANT	0.00	0.00	0.00
01 4512	IDEA Base	0.00	0.00	0.00
01 4516	IDEA Pre-school Handicapp	0.00	0.00	0.00
01 4518	IDEA Part B (611) Base & EP	0.00	0.00	0.00
01 4519	IDEA E-P	0.00	0.00	0.00
01 4521	IDEA Part B Proportionate Share	0.00	0.00	0.00
01 4524	OTHER FEDERAL NON-CATEGORICAL RECEIPTS	0.00	0.00	0.00
01 4525	Fed. Vocational	0.00	0.00	0.00
01 4530	Other Federal Categ. Receipts	0.00	0.00	0.00
01 4580	EDUCATION JOB MONEY	0.00	0.00	0.00
01 4599	ARRA STATE AID	0.00	0.00	0.00
01 4708	Medicaid in Public School (MIPS)	0.00	0.00	0.00
01 4709	Medicaid Administrative Activities	0.00	0.00	815.01
01 4900	Other Fed. Non-cat	0.00	0.00	0.00
01 4969	Title IV, Part A	0.00	0.00	0.00
01 4996	CARES Act	0.00	0.00	0.00
01 4997	ESSER II	0.00	0.00	0.00
01 4998	ESSER III	0.00	0.00	0.00
01 5200	From Other Funds	0.00	0.00	0.00
01 5300	Sale Of Prop & Equip	0.00	463.50	463.50
01 5301	Insurance Adjustment	0.00	0.00	0.00
01 5690	Other Non-revenue	0.00	2,361.31	2,361.31
01 9000	Non-program Receipts	0.00	0.00	0.00
01 9004	Interfund from QCPUF	0.00	0.00	0.00

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
01 9100	NE ST REVENUE	0.00	0.00	0.00
01 9200	Interlocal Agreement	0.00	0.00	0.00
01	General	<hr/> 0.00	<hr/> 282,539.41	<hr/> 1,044,212.58
8	Revenue	<hr/> 0.00	<hr/> 282,539.41	<hr/> 1,044,212.58



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018

126490

P14848296



Route:

Customer Copy

Invoice: P14848296
Date: 10-03-2025
Rep: 72 DAVID H
Whse: K

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2025

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total	
ALL SHORTAGES MUST BE REPORTED IMMEDIATE									
3	3	SKU	10 12 ct	BUN HAMB 4" WGR 2oz SLC 31014	96-085-1	FRZ	55803	50.62	151.86
<i>Do 3100 630 000</i>									

		FRZ	
		3/0	

CASH _____
 CHECK (#) _____
AMOUNT _____

11-5-25
Kenneth E...
SIGN HERE
Jessica Anderson
Customer Received By

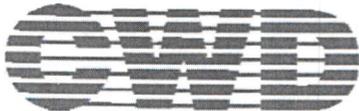
TAX	AMOUNT DUE
0.00	151.86

Drivers initials

CUSTOMER PICKUP



dori.kreutzer 10-03-2025 09:21:1



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018



Route: 317

5

Customer Copy

Invoice: 14850978
Date: 10-07-2025
Rep: 72 DAVID H
Whse: K

126490

14850978

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400
RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2025

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
1	1	SKU	12 oz	SAUCE TABASCO (1-12oz) CHEF SZ	MCILHENNY	CNP 41620	7.92	7.92
2	2	SKU	6 #10	PINEAPPLE CHUNKS IN JUICE	WORLD HOR	DRY 45720	59.04	118.08
2	2	SKU	6 #10	ORANGES MANDARIN WHL SEGMENT LT SYRUP IM	WORLD HOR	DRY 208075	50.55	101.10
2	2	SKU	6 #10	APPLESAUCE UNSWEETENED SUNSOURCE	SUNSOURCE	DRY 46832	40.36	80.72
2	2	SKU	200 12 gm	MAYO IND POUCH 5317 @	HEINZ	DRY 41512	26.21	52.42
1	1	SKU	1 25 lb	RICE DRY WHITE PAR BOILED R1HM259Z0	HIGHLAND	DRY 48971	27.14	27.14
2	2	SKU	100 1 oz	SAUCE IND BBQ DIP CUP 7146 @	HEINZ	DRY 49115	20.97	41.94
2	2	SKU	36 4 oz	FRUIT BOWL PEACHES DICED SMS 03073	DOLE	DRY 46156	27.95	55.90
1	1	SKU*	6 17 oz	SHORT FOOD REL AERO BLEND 17oz 57434	VEGALENE	DRY 48845	38.91	38.91
2	2	SKU	2 10 lb	PASTA ROTINI WGR 8134	ZEREGA	DRY 41250	35.23	70.46
1	1	SKU	6 14 oz	GRAVY MIX CHICKEN ROASTED 94545 >	PIONEER	DRY 41981	38.31	38.31
1	1	SKU	6 24 oz	GRAVY MIX PEPPER OLD FASH BISC/GRAVY 947	PIONEER	DRY 42025	34.08	34.08
1	1	SKU	6 16 oz	PRETZEL MINI TWIST 1lb 37679	ROLD GOLD	DRY 30716	18.44	18.44
REPLACING 25499								
1	1	SKU	6 26.3 oz	CRACKER GOLDFISH CHEDDAR WGR BULK	PEPPERIDG	DRY 43293	64.98	64.98
1	1	SKU	96 2.1 oz	PASTA RAMEN CUP WGR NOODLES 96ct	PALMETTO	DRY 43426	81.22	81.22
1	1	SKU	10 lb	RAISINS SEEDLESS 5303	PL	DRY 60013	30.35	30.35
1	1	SKU	1 10 lb	CRAISINS CRANBERRY DRIED SWEETENED 03477	OCEAN SPR	DRY 49076	35.27	35.27
1	1	SKU	6 29 oz	SAUCE MIX CHEESE NACHO 94331	PIONEER	DRY 41859	78.36	78.36
3	3	SKU	12 6 oz	RASPBERRIES FRESH	DRISCOLL	CLR 180010	37.40	112.20
2	2	SKU	40 lb	BANANAS #1 (STAGE 3 - 4)	PACKER	CLR 180002	32.15	64.30
1	1	SKU	30 lb	FRUIT FZ STRAWBERRY SLIC 1/2" IQF 102440	PATAGONIA	FRZ 501988	55.06	55.06
6	6	SKU	24 3 oz	TORNADO BRKFST BCN EGG CHZ >	RUIZ	FRZ 56639	32.03	192.18

06 3100 630 000

Kenneth E. Schrock
11-5-25

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CNP			
1/0			

DRY	CLR	FRZ	
24/0	5/0	7/0	

CASH _____
 CHECK (#) _____
AMOUNT _____

DELIVERY FEE	TAX	AMOUNT DUE
11.75	0.00	1,411.09

Jessica Anderson
Customer Received By

V-S
Drivers initials





Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018

126490

14859198



Route: 317

5

Customer Copy

Invoice: 14859198
Date: 10-14-2025
Rep: 72 DAVID H
Whse: K

0/36

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2025

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
1	1	SKU	30 oz	SPICE FAJITA SEASONING MARINADE 30oz	CHEFS MAG CNP 39889	12.02		12.02
1	1	SKU	7 oz	SPICE THYME LEAVES 01484	SAUER CNP 39563	7.01		7.01
1	1	SKU	12 46 oz	JUICE TOMATO 46oz SUNSOURCE	SUNSOURCE DRY 46850	39.30		39.30
1	1	SKU	6 #10	BEANS KIDNEY DARK RED	SUNSOURCE DRY 43350	45.27		45.27
2	2	SKU	6 #10	PINEAPPLE CHUNKS IN JUICE	WORLD HOR DRY 45720	59.04		118.08
2	2	SKU	6 #10	ORANGES MANDARIN WHL SEGMENT LT SYRUP IM	WORLD HOR DRY 208075	50.55		101.10
1	1	SKU	6 #10	BEANS PINTO CHILI SUNSOURCE	SUNSOURCE DRY 44107	39.92		39.92
2	2	SKU	2 1 gal	SAUCE STINGIN' HONEY GARLIC FRANK'S 9525	FRANK'S R DRY 47178	65.47		130.94
1	1	SKU	6 9 oz	SEASONING TACO LAWRY 80110 >	MCCORMICK DRY 39715	33.60		33.60
2	2	SKU	36 4 oz	FRUIT BOWL DOLE TROPICAL SMS 4OZ 03048	DOLE DRY 40355	27.95		55.90
4	4	SKU	36 4 oz	FRUIT BOWL MANDARIN IN JUICE SMS 04208	DOLE DRY 46622	30.60		122.40
3	3	SKU	100 1.5 oz	SYRUP IND CUP PPI 13960 @	MADEIRA F DRY 47740	18.47		55.41
1	1	SKU	2 25 lb	FLOUR H&R MEDALLION 54425	GENERAL M DRY 40669	21.91		21.91
1	1	SKU	12 1 lb	MARSHMALLOW MINI	HOSPITALI DRY 50180	24.49		24.49
1	1	SKU	150 .75 oz	COOKIES CINN TEDDY GRAHAMS .75oz 1670	TEDDY GRA DRY 319110	47.09		47.09
1	1	SKU	60 .8 oz	CHIPS BAKED CHED SR CREAM RUFFLE SMS 568	FRITO LAY DRY 27488	28.00		28.00
3	3	EA	1 5 lb	CABBAGE DRY SLAW MIX W/COLOR SEP BAG 271	PROMARK CLR 180416	9.55		28.65
PRODUCT OF USA								
2	2	SKU	100 1 oz	SOUR CREAM IND PLAIN DAISY IDP100	DAISY CLR 66501	18.67		37.34
2	2	SKU	1 30 lb	BROCCOLI CUTS IQF 30lb 00216	SUNSOURCE FRZ 507693	48.91		97.82
3	3	SKU	160 2.5 oz	ROLL DOUGH DINNER PROOF N BAKE WGR 13918	RICHS FRZ 500989	55.43		166.29
1	1	SKU	120 1.75 oz	EGG BITES BACON CHEESE CAGE FREE 78984	MICHAEL F FRZ 503422	68.41		68.41
6	6	SKU	2 5 lb	CHIC PC DICED 1/2" WHITE 25465	CRESTVIEW FRZ 503495	51.43		308.58
2	2	SKU	6 5 lb	CHIC FAJITA STRIP DARK FC 4621	TYSON FRZ 500701	151.65		303.30
1	1	SKU	120 1.7 oz	COOKIES TRIPLE CHOC WGR SMS IW RICH 3593	RICHS FRZ 500694	70.81		70.81
2	2	SKU	8 ct	BREAD WHITE WHEAT WGR 18-1/5" SLIC RT173	ROTELLA FRZ 56483	28.34		56.68

CNP			
2/0			

DRY	CLR	FRZ	
23/0	2/3	17/0	

06 3100 630 *Hand E Sel*

DELIVERY FEE TAX AMOUNT DUE

11.75	0.00	2,032.07
-------	------	----------

CASH _____
 CHECK (#) _____
AMOUNT _____

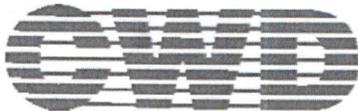
Jessica Anderson
Customer Received By

V.S.
Drivers initials



REGULAR ORDER

joeb 10-14-2025 03:31:09



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018

126490

14867548

0/34



Route: 317

5

Customer Copy

Invoice: 14867548
Date: 10-21-2025
Rep: 72 DAVID H
Whse: K

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2025

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
1	1	SKU	1 lb	BAKING SODA A&H (24)	AFFILIATE CST 733795	1.48		1.48
1	1	SKU	1 ea	THERMOMETER -40/80F FRG/FRZ HORIZONTAL 3	COOPER AT CST 746000	9.17		9.17
4	4	SKU	6 #10	PEACH SLICED JUICE DOMESTIC	SUNSOURCE DRY 46412	72.87		291.48
2	2	SKU	48 4 oz	FRUIT BOWL PINEAPPLE TIDBIT JUICE 4oz	ORCHARD N DRY 48114	31.40		62.80
2	2	SKU	24 4 oz	FRUIT BOWL PEACH DICED JUICE 4oz	ORCHARD N DRY 48111	20.29		40.58
1	1	SKU	50 50 ct	PORTION CUP PLAS 5.5oz CLR EPC550	EMPRESS DRY 86467	135.82		135.82
1	1	SKU	96 1.06 oz	CEREAL BOWL COCOA PUFF 25% LESS SUG WGR	GENERAL M DRY 42675	62.26		62.26
1	1	SKU	96 1 oz	CEREAL BOWL LUCKY CHARMS GF WGR 31917	GENERAL M DRY 42659	61.41		61.41
1	1	SKU	500 ct L	MUSTARD IND POUCH 5.5gsm 716037053901	PL DRY 47111	15.99		15.99
2	2	SKU	6 2 lb	HAM PC SLICED .5oz SMKD N/C CN 32225	HORMEL NA CLR 61032	84.71		169.42
2	2	SKU	6 2 lb	TURKEY PC SLIC .5oz RSTD N/C CN 32232	HORMEL NA CLR 61030	112.86		225.72
1	1	SKU	12 2 lb	CAULIFLOWER IQF CUT 12/2lb	SUNSOURCE FRZ 503718	44.37		44.37
2	2	SKU	10 lb	FISH STICK POLLOCK 1oz BRD WGR CN 418301	TRIDENT FRZ 502953	64.55		129.10
1	1	SKU	1 30 lb	BROCCOLI CUTS IQF 30lb 00216	SUNSOURCE FRZ 507693	48.91		48.91
1	1	SKU	72 2 oz	BAGEL WHITE WGR SMS LENDER'S 00074	LENDERS FRZ 55049	34.35		34.35
1	1	SKU	72 2.05 oz	MUFFIN BLUEBERRY ULTRA I/W WGR 9050	SUPER BAK FRZ 502627	39.24		39.24
1	1	SKU	6 2.5 lb	VEG BLEND FLM RST IQF CORN&PEPPER 79066	SIMPLOT FRZ 57686	39.02		39.02

063100 630 000 1277⁸⁸
063100 610 000 144⁹⁹

	CST		
	2/0		
DRY	CLR	FRZ	
12/0	4/0	7/0	

CASH _____
 CHECK (#) _____
AMOUNT _____

DELIVERY FEE	TAX	AMOUNT DUE
11.75	0.00	1,422.87

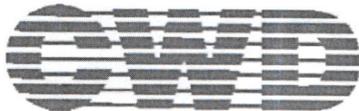
Jessica Anderson
Customer Received By

V-S
Drivers initials



REGULAR ORDER

joeb 10-21-2025 04:41:09



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018

126490

14873902

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2025



Route: 317

5

Customer Copy

Invoice: 14873902
Date: 10-28-2025
Rep: 72 DAVID H
Whse: K

34

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
2	2	SKU	1 125 ct	APPLE AUTUMN GLORY 125ct FRESH	CCR	41.18	CLR	82.36
10	10	SKU	5 LB	RAMBUTAN FRUIT 5 LB	WPS FRESH	45.00	CLR	450.00
063100 630 000								

FFVP

	CLR		
	12/0		

CASH _____
 CHECK (#) _____
AMOUNT _____

Keneth E Schroeder
11-5-25

TAX AMOUNT DUE

0.00 532.36

Jessica Anderson
Customer Received By

V-S.

Drivers initials



PROMO ORDER

joeb 10-28-2025 03:40:38



Cash-Wa Distributing
www.cashwa.com

PO Box 309
Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018

126490

14876802



Route: 317

5

Customer Copy

Invoice: 14876802
Date: 10-28-2025
Rep: 72 DAVID H
Whse: K

0/34

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH
41750 CARTHAGE RD
RAVENNA, NE 68869
308-452-3249

RAVENNA SCHOOL LUNCH
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 11-21-2025

Ord	Qty	U/M	Pack	Description	Item #	Price	Code	Total
ALL SHORTAGES MUST BE REPORTED IMMEDIATE								
2	2	SKU	6 #10	ORANGES MANDARIN WHL SEGMENT LT SYRUP IM WORLD HOR	DRY 208075	55.08		110.16
1	1	SKU*	6 46 oz	TOPPING CARAMEL 2360 LYONS	DRY 120629	88.10		88.10
1	1	SKU	80 1.41 oz	RICE KRISPIE TREAT BAR WGR SMS 11052 KELLOGGS	DRY 42699	46.91		46.91
1	1	SKU	1 12 CT	BLUEBERRIES DRISCOLL	CLR 180396	53.08		53.08
2	2	SKU	160 2.5 oz	ROLL DOUGH DINNER PROOF N BAKE WGR 13918 RICHES	FRZ 500989	55.43		110.86
2	2	SKU	157 3.05 oz	CHIC FC BRST PATTY CN WGR 3.05oz 665400 PILGRIMS	FRZ 502687	104.72		209.44
1	1	SKU	120 1.7 oz	COOKIES TRIPLE CHOC WGR SMS IW RICH 3593 RICHES	FRZ 500694	70.81		70.81
06360 630 000								

DRY	CLR	FRZ	
4/0	1/0	5/0	

CASH _____
 CHECK (#) _____
AMOUNT _____

Kenneth E Schroeder
11-5-25

DELIVERY FEE	TAX	AMOUNT DUE
11.75	0.00	701.11

Jessica Anderson
Customer Received By

V.S.

Drivers initials



REGULAR ORDER

joeb 10-28-2025 03:40:38

HILAND DAIRY

Invoice Date: 10/06/25
 Print Time: 08:15:47 AM
 Route Number: 190120
 Driver Name: MIKE KLUNA

Remit To: PO BOX 801515
 KANSAS CITY MO 64180-1515
 402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
 BOX 84 A 41750 CARTHAGE RD
 RAVENNA NE 68869

Customer # : 4842
 AR Type : CHARGE
 Terms : MTHLY BILL

INVOICE NUMBER: 1208233

 Prod Description UPC Code Cases Units Qty Price Ext

SALES

9171	HPT HIL 1% 50/CS	07206000065	0	550	550	0.4529	249.10
9178	HPT HIL CHOC FF 50/	07206000133	0	900	900	0.4712	424.08
9177	HPT HIL STRWBRY FF	07206000038	0	300	300	0.4726	141.78

Total Qty: 0 1750 1750

Sub Total : 814.96
 Total Invoice : 814.96

CONTAINERS

10462	EACH STO MILK CASE D	0
11654	EACH STO MILK CASE R	0

(2.10.10.110)

We Appreciate Your Business

06 3100 630 000

JA
 Kenneth E Schroeder
 32
 11-5-25

HILAND DAIRY

Invoice Date: 10/13/25
 Print Time: 09:10:25 AM
 Route Number: 190120
 Driver Name: MIKE KLUNA

Remit To: PO BOX 801515
 KANSAS CITY MO 64180-1515
 402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
 BOX 84 A 41750 CARTHAGE RD
 RAVENNA NE 68869

Customer # : 4842
 AR Type : CHARGE
 Terms : MTHLY BILL

INVOICE NUMBER: 1208347

 Prod Description UPC Code Cases Units Qty Price Ext

SALES

9171	HPT HIL 1% 50/CS	07206000065	0	500	500	0.4529	226.45
9178	HPT HIL CHOC FF 50/	07206000133	0	700	700	0.4712	329.84
9177	HPT HIL STRWBRY FF	07206000038	0	250	250	0.4726	118.15

Total Qty: 0 1450 1450

Sub Total : 674.44
 Total Invoice : 674.44

CONTAINERS

10462	EACH STO MILK CASE D	0
11654	EACH STO MILK CASE R	0

(2.10.10.110)

We Appreciate Your Business

06 3100 630 000

Kenneth E Schroeder

11-525

HILAND DAIRY

Invoice Date: 10/20/25
 Print Time: 08:12:46 AM
 Route Number: 190120
 Driver Name: MIKE KLUNA

Remit To: PO BOX 801515
 KANSAS CITY MO 64180-1515
 402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
 BOX 84 A 41750 CARTHAGE RD
 RAVENNA NE 68869

Customer # : 4842
 AR Type : CHARGE
 Terms : MTHLY BILL

INVOICE NUMBER: 1208464

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
SALES							
9171	HPT HIL 1% 50/CS	07206000065	0	500	500	0.4529	226.45
9178	HPT HIL CHOC FF 50/	07206000133	0	900	900	0.4712	424.08
9177	HPT HIL STRWBRY FF	07206000038	0	300	300	0.4726	141.78

Total Qty: 0 1700 1700

Sub Total : 792.31
 Total Invoice : 792.31

CONTAINERS

10462 EACH STO MILK CASE D 0
 11654 EACH STO MILK CASE R 0

(2.10.10.110)

We Appreciate Your Business

J.A.

32

Keneth E Schrock

063100 030 000 11-5-25

32

HILAND DAIRY

Invoice Date: 10/27/25
Print Time: 08:58:31 AM
Route Number: 190120
Driver Name: MIKE KLUNA

Remit To: PO BOX 801515
KANSAS CITY MO 64180-1515
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY
BOX 84 A 41750 CARTHAGE RD
RAVENNA NE 68869

Customer # : 4842
AR Type : CHARGE
Terms : MTHLY BILL

INVOICE NUMBER: 1208569

Prod	Description	UPC Code	Cases	Units	Qty	Price	Ext
SALES							
9171	HPT HIL 1% 50/CS	07206000065	0	450	450	0.4529	203.81
9178	HPT HIL CHOC FF 50/	07206000133	0	550	550	0.4712	259.16
9177	HPT HIL STRWBRY FF	07206000038	0	100	100	0.4726	47.26

Total Qty: 0 1100 1100

Sub Total : 510.23
Total Invoice : 510.23

CONTAINERS

10462	EACH STO MILK CASE D	0
11654	EACH STO MILK CASE R	0

(2.10.10.110)

We Appreciate Your Business

063100 630000

JA
Kenneth E Schroeder
11-5-25



0/38

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOC)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA

NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/02/25	501047	661580219	3 1
TRUCK STOP	0 / 003		
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1341970 NORMAL DELIVERY			
MA: T8589 REYNOLDS RONI LEE			

DRIVER:

COL	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	INVOICE ADJUSTMENTS
										CODE QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO						
				*** MEATS ***						
F	1	CS	25 LB	BBRLREL HAM DICED 1/4 IN H/W	06959 4511218	34.24		34.24		
C	1	CS	610LB	FIREREL BEEF GRND BULK 81/19 CHUB FRS 90256 59.500 T/WT= 59.500	7298333	4.523		269.12		
F	4	CS	404 OZ	SYS IMP BEEF PHILLY SIRL FLAT MA 10000022754	8222754	76.42		305.68		
C	2	CS	42.5 LEBBRLCLS	HAM SMK SLI .67OZ SH850SLB	8286445	50.14		100.28		
				GROUP TOTAL****				709.32		
				*** POULTRY ***						
F	4	CS	25 LB	SYS CLS CHICKEN MEAT DICED DK/WT LSOD 16347	6993851	34.77		139.08		
				GROUP TOTAL****				139.08		
				*** FROZEN ***						
F	2	CS	964 OZ	ARDMORE JUICE APPLE CUP	41381 2200293	19.48		38.96		
F	1	CS	964 OZ	ARDMORE JUICE ORANGE CUP	41380 2200319	31.66		31.66		
F	2	CS	964 OZ	ARDMORE JUICE GRAPE CUP	41382 2313310	24.16		48.32		
F	1	CS	65 LB	SYS IMP POTATO TATER BARREL 1000006067	5020233	46.99		46.99		
F	2	CS	1212 CT	ALPHA BUN HOT DOG WHEAT ULTRA GRAIN 53680	6016681	35.17		70.34		
F	3	CS	1201.75OZ	BKRSCLS BREADSTICK GARLIC 0350	7113567	35.04		105.12		
				GROUP TOTAL****				341.39		
				*** CANNED & DRY ***						
D	1	CS	2410OZ	TROPANA JUICE APPLE PET 00048500757178	1605617	25.06		25.06		
D	2	CS	6#10	SYS IMP PEAR SLICED CHOICE EXTRA LS 2182218	2182218	63.38		126.76		
D	2	CS	6#10	SYS REL PEACH SLICED IRREG IN EXTRA 2182388	2182388	59.77		119.54		
D	1	CS	801.41OZ	KELLOGG SNACK BAR RICE KRISPIES W 3800011052	2880189	45.17		45.17		

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO		
29		29	26.9	648			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	SUB TOTAL	
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.						TAX TOTAL
		X S.A.							INVOICE TOTAL

IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.

PAYABLE ON OR BEFORE

CONT. ON PAGE 2

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCs)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/02/25	501047	661580219	3 2
TRUCK STOP	0 / 003		
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1341970 NORMAL DELIVERY			
MA: T8589 REYNOLDS RONI LEE			

DRIVER:

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	INVOICE ADJUSTMENTS	
										CODE	QTY
D	2	CS	364 OZ	DOLE PINEAPPLE TIDBIT JCE BOWL	00419	4714598	23.18	46.36			
D	1	CS	96.5 OZ	GM SNACK FRUIT ROLLUP CRAZYCOL	11561000	5560271	27.78	27.78			
D	1	CS	2410 FOZ	TROPICANA JUICE ORANGE BLEND	10048500206864	7353887	27.82	27.82			
D	1	CS	62.25 LB	SYS CLS POTATO SCALLOPED CLS CASSROL	7489378	7489378	62.17	62.17			
D	1	CS	62 LB	CASACLS CHIP TORTILLA YEL CORN RND	8423	9550658	30.50	30.50			
				GROUP TOTAL****				511.16			
				*** PAPER & DISPOSABLES ***							
D	1	CS	2025CT	SYS CLS CUP PLAS CLR TALL 8OZ RIGID	SY8	4235099	40.43	40.43			
D	1	CS	1501EA	SYS CLS CONTAINER FOAM HNG 3C D YTD188S30000		7548946	20.16	20.16			
D	1	CS	1000CT	ECOCRFT TRAY FOOD PAPER NAT 2 LB	300697	8052007	36.20	36.20			
				GROUP TOTAL****				96.79			
				*** PRODUCE ***							
C	1	CS	64 LB	SYFPNAT BEAN GARBANZO FRESH RTE	BBGRTE64	7089051	36.99	36.99			
				GROUP TOTAL****				36.99			

ORDER SUMMARY : 3676299

Handwritten notes:
06 3100 6050 000 1737.94
06 3100 610 000 96.79

Handwritten signature: Kenneth E. Schrock
11-5-25

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
10		10	11.4	136			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	SUB TOTAL 1834.73
39		39	38.3	784				TAX TOTAL INVOICE TOTAL 1834.73
DRIVER'S SIGN					NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X	NO. PCS REC.	PAYABLE ON OR BEFORE 11/10/25
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.								LAST PAGE

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



0138

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCs)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/09/25			
TRUCK STOP	501047	661591574	8 1
0/006			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# 1342984 NORMAL DELIVERY		
	MA: T8589 REYNOLDS RONI LEE		

DRIVER:

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				*** DAIRY ***								
C	1S	ONLY5LB		AREZIMP CHEESE PARM GRTD DRY TUB US 417634	7050395	27.79		27.79				
				GROUP TOTAL****				27.79				
				*** MEATS ***								
C	1	CS	610LB	FIREREL BEEF GRND BULK 81/19 CHUB FRS 90256	7298333	4.523		268.21				
				59.300 T/WT= 59.300								
				GROUP TOTAL****				268.21				
				*** FROZEN ***								
F	4	CS	724 OZ	FOSTRFM CORN DOG CHKN L/F WHL GRAIN 95150	1604289	49.06		196.24				
F	1	CS	1202 OZ	PILLSBY BISCUIT BKD WHL GRN EZ SPL 132271000	2173393	37.68		37.68				
F	2	CS	964 OZ	ARDMORE JUICE APPLE CUP 41381	2200293	19.48		38.96				
F	2	CS	964 OZ	ARDMORE JUICE ORANGE CUP 41380	2200319	31.66		63.32				
F	2	CS	964 OZ	ARDMORE JUICE GRAPE CUP 41382	2313310	24.16		48.32				
F	1	CS	1201.7 OZ	RICHS COOKIE CHOC FILD TRPL IW 03593	4793481	69.93		69.93				
F	1	CS	722.36OZ	PILLSBY SNACK BAR CINN TOAST CRN 18000-10978	5336728	40.88		40.88				
F	1	CS	62.5LB	SIMPRST VEGETABLE CORN AND PE 10071179790662	8838922	35.99		35.99				
				GROUP TOTAL****				531.32				
				*** CANNED & DRY ***								
C	2	CS	810 OZ	NKDJUCE JUICE STWBRY BAN 00082592630711	0097008	17.37		34.74				
D	2	CS	2410OZ	TROPANA JUICE APPLE PET 00048500757178	1605617	25.06		50.12				
C	1	CS	810OZ	NKDJUCE JUICE DRINK BLUE MACH 00082592010377	3773625	14.71		14.71				
D	1	SCS	6#10	FULLRED TOMATO PASTE 01041	4072666	49.97		49.97				
D	1	CS	721 OZ	DORITOS CHIP TORTILLA FLAMAS 00028400628297	4383768	29.07		29.07				

CASES	SPLIT	TOT.PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
22	1	23	20.0	486			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	SUB TOTAL
DRIVER'S SIGN								TAX TOTAL
NO. PCS DELVD.								INVOICE TOTAL
CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X J.A.								TOTAL
NO. PCS REC.								

IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.

PAYABLE ON OR BEFORE
CONT. ON PAGE 2

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCs)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/09/25	501047	661591574	8 2
TRUCK STOP			
0 / 006			
ROUTE	PURCHASE ORDER		
4447	TERMS - PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1342984 NORMAL DELIVERY			
MA: T8589 REYNOLDS RONI LEE			

DRIVER:

QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	INVOICE ADJUSTMENTS	
								CODE	QTY
D 1	CS	125LB	SYS CLS SUGAR GRANULATED XFINE CANE 401490	5087572	23.81		23.81		
D 1	CS	629.77Z	SANTAGO BEAN REFRIED SMOOTH DEHY 82948	6710594	36.55		36.55		
D 1	CS	2410 FOZ	TROPANA JUICE ORANGE BLEND 10048500206864	7353887	27.82		27.82		
C 1	CS	810 OZ	NKDJUCE JUICE DRINK MANGO 00082592630728	8697423	16.12		16.12		
C 1	CS	810 OZ	NKDJUCE JUICE DRINK GREEN MAC 10082592630763	8703660	14.71		14.71		
GROUP TOTAL****							297.62		
*** PAPER & DISPOSABLES ***									
D 1	CS	10100CT	SYS CLS GLOVE VINYL FDSRV PWDRFREE 304362813	5478536	61.48		61.48		
D 1	CS	11000CT	SYS CLS LINER PAN QUILLION TRTD 16X24 019785	6787774	60.62		60.62		
D 1	CS	10100 CT	SYS CLS GLOVE VINYL FDSRV PF XL 304362814	8399737	61.47		61.47		
GROUP TOTAL****							183.57		
*** CHEMICAL & JANITORIAL ***									
D 1	CS	41 GAL	ECOLAB DETERGENT HAND LIQ PNTASTC N 6112963	5365077	72.79		72.79		
GROUP TOTAL****							72.79		
*** PRODUCE ***									
C 1	CS	121 PT	IMPFRSH TOMATO GRAPE FRSH	6017263	23.36		23.36		
GROUP TOTAL****							23.36		

ORDER SUMMARY : 3687549

Do 3100 630 000 1148³⁰
Do 3100 610 000 256³⁰

Kenneth E Schroeder
11-5-25

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	SUB TOTAL
10		10	5.9	166			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	1404.66
32	1	33	25.9	652				TAX TOTAL
DRIVER'S SIGN								INVOICE TOTAL
NO. PCS DELVD.								1404.66
CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X								
NO. PCS REC.								
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES. ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.								PAYABLE ON OR BEFORE
								11/10/25
								LAST PAGE

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCs)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/16/25	501047	661603583	5 1
TRUCK STOP			
0/004			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1343979 NORMAL DELIVERY			
MA: T8589 REYNOLDS RONI LEE			

DRIVER:

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				*** DAIRY ***								
C	1	CS	301 LB	GLDNSWT MARGARINE PRINT 21547GNS	4583300	40.22		40.22				
C	1	CS	484 OZ	YOPLAIT YOGURT RASPBERRY RNBOW TRIX 17725000	5076627	20.98		20.98				
F	1	CS	1201.75OZ	PAPETTI EGG BREAKFAST BITE CC 14616-78984-00	7249676	59.23		59.23				
F	1	CS	964 OZ	LUIGIS SHERBET ORANGE CUP 38440	8125262	36.12		36.12				
F	1	CS	964 OZ	LUIGIS SHERBET RASPBERRY CUP 38441	8125296	36.12		36.12				
				GROUP TOTAL****				192.67				
				*** POULTRY ***								
F	8	CS	25 LB	SYS CLS CHICKEN TNDR BRD GLDN FLAT LG 55520	1400464	43.63		349.04				
				GROUP TOTAL****				349.04				
				*** FROZEN ***								
F	2	CS	1220 OZ	BKRSCLS BREAD WHEAT RND TOP SLI 12701	1630607	28.82		57.64				
F	1	CS	62.5 LB	SYS PRM ASPARAGUS SPEAR MED IQF P 2161735	2161735	67.91		67.91				
F	1	CS	1202 OZ	PILLSBY BISCUIT BKD WHL GRN EZ SPL 132271000	2173393	37.68		37.68				
F	2	CS	964 OZ	ARDMORE JUICE APPLE CUP 41381	2200293	19.48		38.96				
F	1	CS	964 OZ	ARDMORE JUICE ORANGE CUP 41380	2200319	31.66		31.66				
F	2	CS	964 OZ	ARDMORE JUICE GRAPE CUP 41382	2313310	24.16		48.32				
F	8	CS	723.45OZ	ST FAIR CRISPITO CHICKEN CHILI F 024569-0821	2962452	47.97		383.76				
F	1	CS	1441.23OZ	KELLOGG WAFFLE WHL GRAIN EGGOJI 3800024698	7164495	31.88		31.88				
F	1	CS	3841 OZ	OTSPKMY DOUGH COOKIE SUGAR RDC FAT WG 55674	7728120	58.47		58.47				
				GROUP TOTAL****				756.28				

Don't get credited us on his computer

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO		
32		32	27.4	571			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	SUB TOTAL	
DRIVER'S SIGN							NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X <i>J.A.</i>	TAX TOTAL
NO. PCS REC.								INVOICE TOTAL	
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.							PAYABLE ON OR BEFORE		CONT. ON PAGE 2

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCs)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/16/25	501047	661603583	5 2
TRUCK STOP	0/004		
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1343979 NORMAL DELIVERY			
MA: T8589 REYNOLDS RONI LEE			

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	INVOICE ADJUSTMENTS	
									CODE	QTY
				*** CANNED & DRY ***						
C	2	CS	810 OZ	NKDJUCE JUICE STWBRY BAN 00082592630711	0097008	17.37		34.74		
D	1	CS	801.41OZ	KELLOGG SNACK BAR RICE KRISPIES W 3800011052	2880189	45.17		45.17		
D	2	CS	6#10	SYS REL BEAN GREEN CUT F4062378	4062378	33.50		67.00		
D	1	SCS	6#10	BUSH BEAN CHILI STYLE 01696	4277620	38.44		38.44		
C	1	CS	810 OZ	NKDJUCE JUICE DRINK MANGO 00082592630728	8697423	16.12		16.12		
				GROUP TOTAL****				201.47		
				*** PAPER & DISPOSABLES ***						
D	1	CS	1250 CT	SYS CLS BAG PLAS RECLOSE GAL 10X10 304986530	5109859	53.86		53.86		
				GROUP TOTAL****				53.86		
				*** PRODUCE ***						
C	1	CS	121 PT	IMPFRSH TOMATO GRAPE FRSH	6017263	23.36		23.36		
				GROUP TOTAL****				23.36		

ORDER SUMMARY : 3699937

063100 630 000 1522.82

063100 610 000 53.86

Keneth E Schneider
11-25

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	SUB TOTAL
9		9	4.8	173			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	1576.68
41		41	32.2	744				TAX TOTAL
DRIVER'S SIGN								INVOICE TOTAL
NO. PCS DELVD.								1576.68
CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X								
NO. PCS REC.								
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.								PAYABLE ON OR BEFORE
								11/10/25
								LAST PAGE

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RAVENNA PUBLIC SCHOOLS
 41750 CARTHAGE RD
 RAVENNA NE 68869-4051



SYSCO LINCOLN
 900 KINGBIRD ROAD
 LINCOLN, NEBRASKA 68521
 800-797-2627
 (800-SYSCOCS)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
 PO BOX 8400

RAVENNA NE 68869 -8400 NOT FOR SHIPMENT OF PRODUCT

* * CREDIT MEMO * *

DELIVERY COPY

CONFIDENTIAL PROPERTY OF SYSCO

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/18/25	501047	661607466	9 1
TRUCK STOP			
/000			
ROUTE	PURCHASE ORDER		
TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE			
MA: REYNOLDS RONI LEE			
TERRITORY: T8589			

QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	INVOICE ADJUSTMENTS	
								CODE	QTY
1	CS	964 OZ	ARDMORE JUICE ORANGE CUP REFERENCE : 661603583 DATE :10/16/25 SHORT ON TRUCK	2200319	31.66		31.66-		
<p><i>06 3160 6030 000</i></p> <p><i>Kenneth E Schroeder</i> <i>11-5-25</i></p>									

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	REMIT TO					
1-		1-	1.0-	28-	SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068					
DRIVER'S SIGN					NO. PCS DELVD.	CUST. SIGN X	SIGNED INVOICE EVIDENCES OF ALL ITEMS			NO. PCS REC.
					SUB TOTAL 31.66-					
					TAX TOTAL					
					INVOICE TOTAL 31.66-					

IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES. ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES. YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE

PAYABLE ON OR BEFORE

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0138

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCS)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400

RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/23/25	501047	661615483	4 1
TRUCK STOP			
0/005			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
EOM 10th Prox			
MANIFEST# 1345002 NORMAL DELIVERY			
MA: T8589 REYNOLDS RONI LEE			

DRIVER:

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				*** DAIRY ***								
C	3	CS	1001OZ	WHLFCLS CREAM SOUR ALL NAT STICK PAC 7002517	7071406	17.50		52.50				
				GROUP TOTAL****				52.50				
				*** FROZEN ***								
F	2	CS	1220 OZ	BKRSCLS BREAD WHEAT RND TOP SLI 12701	1630607	28.82		57.64				
F	2	CS	964 OZ	ARDMORE JUICE APPLE CUP 41381	2200293	19.48		38.96				
F	2	CS	964 OZ	ARDMORE JUICE ORANGE CUP 41380	2200319	31.66		63.32				
F	2	CS	1201.75OZ	BKRSCLS BREADSTICK GARLIC 0350	7113567	35.04		70.08				
F	1	CS	2761 OZ	BAKEBOY BREAD GARLIC TOAST WHL GRAIN 20555	7194240	56.56		56.56				
				GROUP TOTAL****				286.56				
				*** CANNED & DRY ***								
D	2	CS	2410OZ	TROPANA JUICE APPLE PET 00048500757178	1605617	25.06		50.12				
D	4	CS	6#10	SYS IMP PEAR SLICED CHOICE EXTRA LS 2182218	2182218	63.38		253.52				
D	1	CS	400.5 OZ	HSRCLLS JELLY ASST #30 160G160MF80A 72431	2812154	48.70		48.70				
D	1	BG	125 LB	DOMINO SUGAR CONFECTIONER 6X 401439	4064804	28.12		28.12				
D	1	SCS	41 GAL	D LYNCH DRESSING HOMESTYLE 100% FF 58028	5085410	49.92		49.92				
D	1	CS	96.5 OZ	GM SNACK FRUIT ROLLUP CRAZYCOL 11561000	5560271	27.78		27.78				
				GROUP TOTAL****				458.16				
				*** PAPER & DISPOSABLES ***								
D	1	CS	10100CT	SYS CLS GLOVE VINYL FDSRV PWDRFREE 304362813	5478536	61.48		61.48				
D	1	CS	1000CT	ECOCRFT TRAY FOOD NAT #1 300696	8030696	41.64		41.64				
D	1	CS	1000CT	ECOCRFT TRAY FOOD PAPER NAT 2 LB 300697	8052007	36.20		36.20				

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO		
25		25	24.3	567			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	SUB TOTAL	
								TAX TOTAL	
								INVOICE TOTAL	
DRIVER'S SIGN							NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.
							X	J.A	
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES. ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.							PAYABLE ON OR BEFORE		
							CONT. ON PAGE 2		

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOC)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/23/25			
TRUCK STOP	501047	661615483	4 2
0 / 005			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# 1345002 NORMAL DELIVERY		
	MA: T8589 REYNOLDS RONI LEE		

JOB	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P	INVOICE ADJUSTMENTS	
											CODE	QTY
D	1	CS1000CT		SYS IMP SPOON PLAS WHT HVY FULL LEN YPWSWSYS	8201638	56.22		56.22				
D	1	CS 10100 CT		SYS CLS GLOVE VINYL FDSRV PF XL 304362814	8399737	61.47		61.47				
				GROUP TOTAL****				257.01				
				*** SUPPLY & EQUIPMENT ***								
D	2	CS 136CT		SUPPCLS FORK DINNER WINDSOR MEDIUMW 651-030S	4516886	9.67		19.34				
				GROUP TOTAL****				19.34				
ORDER SUMMARY : 3711949												
<p style="font-size: 2em; font-family: cursive;">06 3100 630 000 797.22</p> <p style="font-size: 2em; font-family: cursive;">06 3100 610 000 276.35</p> <p style="font-size: 1.5em; font-family: cursive; color: blue;">Kenneth E Schroeder 11-5-25</p>												

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
4		4	1.6	29			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	
29		29	25.9	596				SUB TOTAL 1073.57
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN		NO. PCS REC.				TAX TOTAL
		X						INVOICE TOTAL 1073.57
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.							PAYABLE ON OR BEFORE	
							11/10/25	LAST PAGE

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



0138
SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOCS)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/30/25			
TRUCK STOP	501047	661626793	3 1
0 / 003			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# 1346111 NORMAL DELIVERY		
	MA: T8589 REYNOLDS RONI LEE		

COL	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
				THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO								
				*** DAIRY ***								
C	2	CS	484 OZ	YOPLAIT YOGURT CHERRY TRIX TRIPLE 31077000	0964215	20.98		41.96				
C	2S	ONLY3LB		WHLFIMP CHEESE CREAM LOAF STK11772	1012566	7.31		14.62				
C	1	CS	64 LB	YOPLAIT YOGURT VANILLA PARFAIT POU 16632000	6472502	36.66		36.66				
				GROUP TOTAL****				93.24				
				*** MEATS ***								
F	1	CS	1071.5 OZ	SYS CLS SAUSAGE PORK PTY CKD MIL 10000019698	1589290	41.18		41.18				
C	1	CS	25 LB	SYS CLS BACON BIT REAL CKD FI 10734730659630	5237170	71.69		71.69				
F	3	CS	25 LB	AUSTBLU PORK BBQ SMKD PULLED PREMIUM 13426	8975898	62.04		186.12				
				GROUP TOTAL****				298.99				
				*** FROZEN ***								
F	2	CS	612 CT	THOMAS MUFFIN ENGLISH ORIG 2 OZ 94015	1535368	23.10		46.20				
F	3	CS	1202 OZ	BAKEBOY BUN HAMBURGER BKD W/WHL GRN 31014	1891342	41.81		125.43				
F	1	CS	384.51 OZ	RICHS BREAKFAST PANCAKE WHL GRN BITE 08066	5135136	43.55		43.55				
F	2	CS	126 CT	BKRSCLS ROLL HOAGIE HEARTH HINGED 6IN 31644	6641328	32.81		65.62				
				GROUP TOTAL****				280.80				
				*** CANNED & DRY ***								
D	1	CS	60.80 OZ	RUFFLES CHIP POTATO CRISPS CH 00028400568821	3373931	26.43		26.43				
D	2	CS	6#10	SYS REL BEAN GREEN CUT F4062378	4062378	33.50		67.00				
D	1	CS	721 OZ	DORITOS CHIP TORTILLA FLAMAS 00028400628297	4383768	29.07		29.07				
D	1S	ONLY1 GAL		COOKIES SAUCE BBQ 10103	5000963	13.94		13.94				
D	1	CS	961 OZ	GM CEREAL CINN TST RDOC SUG BW 29444000	6055800	37.74		37.74				

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	
21	3	24	26.1	346			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	SUB TOTAL
								TAX TOTAL
DRIVER'S SIGN	NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.					INVOICE TOTAL
		X J.A						TOTAL
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES. ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.								PAYABLE ON OR BEFORE
								CONT. ON PAGE 2

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE



CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

RAVENNA PUBLIC SCHOOLS
41750 CARTHAGE RD
RAVENNA NE 68869-4051



SYSCO LINCOLN
900 KINGBIRD ROAD
LINCOLN, NEBRASKA 68521
800-797-2627
(800-SYSCOC)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA NE 68869 -8400

DELV. DATE	CUSTOMER	INVOICE NUMBER	PAGE
10/30/25			
TRUCK STOP	501047	661626793	3 2
0/003			
ROUTE	PURCHASE ORDER		
4447	TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE		
	EOM 10th Prox		
	MANIFEST# 1346111 NORMAL DELIVERY		
	MA: T8589 REYNOLDS RONI LEE		

LOC	QTY	PACK	SIZE	ITEM DESCRIPTION	ITEM CODE	UNIT PRICE	UNIT TAX AMOUNT	EXTENDED PRICE	TAX	P I	INVOICE ADJUSTMENTS	
											CODE	QTY
D	1	CS	721 OZ	DORITOS CHIP TORTILLA NACHO R 00028400317481	6626774	29.07		29.07				
D	7	CS	441.4 OZ	DORITOS CHIP TORTILLA NCHO RF 00028400205184	7074490	25.80		180.60				
D	1	CS	364 OZ	DOLE MANGO DICED 100% FRUIT JUICE 00443	7174989	23.18		23.18				
				GROUP TOTAL****				407.03				
				*** PRODUCE ***								
C	1	CS	145-50#	PROPACK CUCUMBER SELECT FRESH 4597	1000314	27.61		27.61				
C	1S	ONLY5 LB		IMPFRSH CABBAGE GREEN SHRD FRSH W/BAG	1675701	7.31		7.31				
C	1	CS	121 PT	IMPFRSH TOMATO GRAPE FRSH	6017263	24.89		24.89				
C	1	CS	1117 CT	PACKER KIWI FRUIT FRSH	7613748	50.87		50.87				
				GROUP TOTAL****				110.68				
ORDER SUMMARY : 3724243												

06 3100 630 000
Kenneth E Schroeder
11-5-25

CASES	SPLIT	TOT. PCS	CUBE	GROSS WT.	OPEN: 6:00 AM	CLOSE: 6:00 PM	REMIT TO	SUB TOTAL
12	1	13	24.5	152			SYSCO LINCOLN P.O. BOX 80068 LINCOLN, NE 68501-0068	1190.74
33	4	37	50.6	498				TAX TOTAL
DRIVER'S SIGN					NO. PCS DELVD.	CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN	NO. PCS REC.	INVOICE TOTAL
						X J.A.		1190.74
IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE.							PAYABLE ON OR BEFORE	LAST PAGE
							11/10/25	

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE

INVOICE

Willow Creek Meats LLC.
71178 US Highway 83
McCook, NE 69001

scott@willowcreekmeats.com
+1 (308) 345-5029



Bill to
Ravenna Public Schools
Ravenna Public Schools
41750 Carthage Rd.
Ravenna, NE 68869

Ship to
Ravenna Public Schools
Ravenna Public Schools
41750 Carthage Rd.
Ravenna, NE 68869

Invoice details

Invoice no.: 11766
Terms: Net 15
Invoice date: 10/09/2025
Due date: 10/24/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Ground Beef	Bulk Ground Beef	287	\$6.49	\$1,862.63

Total **\$1,862.63**

Note to customer
Thank You.

06 3100 630 000

*Kenneth E Schroeder
11-5-25*

LFS



ACCOUNT NO: 14174189
 INVOICE NO: 4037452
 INVOICE DATE: 10/06/25
 CUSTOMER NO: 14174189
 PURCHASE ORDER NUMBER: 2365
 SALES LDC: 2365
 SALES REP: 1000
 ORDER DATE: 09/29/25

Bill 14174189
 Ship Route: 1007 / 26
 Remit US Foods, Inc.
 ORDER NUMBER: 517379

RAVENNA PUB SCHOOL-USDA
 41750 CARTHAGE RD
 PD BOX 8400
 RAVENNA NE
 68869
 MANAGER

RAVENNA PUB SCHOOL-USDA
 41750 CARTHAGE RD
 PD BOX 8400
 RAVENNA NE
 68869
 308 452 3249
 DEPT # 00

DIVISION #2365
 15838 COLLECTION CTR DR.
 CHICAGO IL
 60693-5838
 308 382 6581

Highway: 3636 W STOLLEY PARK RD GRAND ISLAND NE Ship Date: 10/06/25
 Terms: NET 45 DAYS
 Qty Shipped Unit Sales Product Description Pack Size Label C Weight Pricing Unit Price Extended Price

2 2 CS 3646789 USDA BEAN GRN LOW SOU CND 6/#10 CN USDA 0.0001 \$ 0.00
 3 3 CS 5944254 USDA APPLESAUCE UNSTN CND 6/#10 CN USDA 0.0001 0.00
 2 2 CS 7011489 USDA PEACH SLC EXLS CND CLNGST6/#10 CN USDA 0.0001 0.00
 2 2 CS 7050610 USDA PEAR SLICED CANNED 6/#10 CN USDA 0.0001 0.00

1 1 CS 7256667 USDA CHEESE CHEDR SHRD YELLOW 6/5 LB USDA 0.0001 0.00
 1 1 CS 7788151 USDA CHSE MOZZ STRING LMP5 1Z 360/1 OZ USDA 0.0001 0.00
 1 1 CS 6388930 USDA CORN KRNL YLM EX STD FZN 12/2 5 LB USDA 0.0001 0.00
 1 1 CS 6423321 USDA PEACH FREES CN DCD CUP 96/4 OZ USDA 0.0001 0.00
 1 1 CS 6574360 USDA CHEESE MOZ LMP5 SHRD FZN 30 LB USDA 0.0001 0.00

TOTAL DRY: 9 PIECES ORDERED, 9 PIECES SHIPPED, 9 ITEMS SHIPPED
 TOTAL REFRIGERATED: 2 PIECES ORDERED, 2 PIECES SHIPPED, 2 ITEMS SHIPPED
 TOTAL FROZEN: 3 PIECES ORDERED, 3 PIECES SHIPPED, 3 ITEMS SHIPPED

TOTAL NET WGT: 520.35
 TOTAL GROSS WGT: 561.75
 INVOICE SUMMARY: 14 PIECES ORDERED, 14 PIECES SHIPPED, 14 ITEMS SHIPPED
 PRODUCT TOTAL \$.00

0/36

J.A.

*Kenneth E Schroeder
 11-5-25*

TAXABLE AMOUNT \$.00
 GEN SALES TAX % .00





Bill

To: RAVENNA PUB SCHOODL-USDA
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE
68869

Ship To: RAVENNA PUB SCHOODL-USDA
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE
68869
DEPT # 00

Remit To: US Foods, Inc.
DIVISION #2365
15838 COLLECTION CTR DR.
CHICAGO IL
60693-5838
308 382 6581

ACCOUNT NO. 14174189 INVOICE NO. 4037452 INVOICE DATE 10/06/25 CUSTOMER NO. 14174189 PURCHASE ORDER NUMBER 2365 SALES REP. 1000 DATE ORDERED 09/29/25
14174189 Route: 1007 / 26 ORDER NUMBER: 517379

Att: MANAGER

Ship To: RAVENNA PUB SCHOODL-USDA 41750 CARTHAGE RD PO BOX 8400 RAVENNA NE 68869 DEPT # 00

Ship To: RAVENNA PUB SCHOODL-USDA 41750 CARTHAGE RD PO BOX 8400 RAVENNA NE 68869 DEPT # 00

This amount is an estimate at time of shipping prior to any adjustments made at delivery: \$ 00

* You agree with respect to any dispute arising out of your purchase from US Foods: (i) you are giving up your right to
* serve in any representative capacity, or to participate as a member of a class, in any lawsuit; (ii) you also agree, at
* US Foods sole option, to submit to binding, individual arbitration of all claims; (iii) such arbitration shall be
* governed by the Federal Arbitration Act, 9 U.S.C. s.1 and conducted in accordance with the JAMS Comprehensive
* Arbitration Rules & Procedures; and (iv) each party shall pay half the costs of arbitration, and separately pay its own
* attorneys' fees and costs.
* Fuel Surcharge: For information about the fuel surcharge, go to:
* <https://www.usfoods.com/terms/fuelsurcharge/StandardGridEIAreaMidwest.html>

* Credit Card Surcharge Disclosure: Please note that, where applicable, a surcharge will be applied to payments made by
* credit card. The surcharge is not greater than our cost of acceptance. The surcharge does not apply to other payment
* forms, such as ACH. If applicable, the surcharge will be added to your total at the time of payment. If you have an
* agreement with US Foods that expressly addresses the fuel surcharge or the credit card surcharge, please refer to that
* agreement.

* CO CUSTOMER: Egg products covered by CO Rev. Stat. 35-21-201-203 are CO-COM

* USDA National Organic Program Indicators:
* = 100% Organic = Organic Made with organic ingredient(s)

* The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by
* section 5(c) of the Perishable Agricultural Commodities Act, 1930(7 U.S.C 499e(c)). The seller of these commodities
* retains a trust claim over these commodities, all inventories of food or other products derived from these commodities,
* and any receivables or proceeds from the sale of these commodities until full payment is received.





ACCOUNT NO.	INVOICE NO.	INVOICE DATE	CUSTOMER NO.	PURCHASE ORDER NUMBER	SALES LOC.	SALES REP.	DATE ORDERED
64121114	4448410	10/20/25	64121114		2365	0239	10/14/25

Route: 1007 / 25

ORDER NUMBER: 520763

Bill

To:

Att:

RAVENNA PUB SCHOOL
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE
68869
MANAGER

Ship

To:

RAVENNA PUB SCHOOL
41750 CARTHAGE RD
PO BOX 8400
RAVENNA NE
68869
308 452 3249
DEPT # 00

Remit

To:

US Foods, Inc.
DIVISION #2365
15838 COLLECTION CTR DR.
CHICAGO IL
60693-5838
308 382 6581

Ship From: 3636 W STOLLEY PARK RD GRAND ISLAND NE Ship D: 10/20/25 Page 01 of 03

Trms: NET 45 DAYS
Qty Sales Product
Ordered Shipped Unit Number

Description Pack Size Label C Weight Pricing Unit Price Extended Price

2	2	CS	3905593	DRY KETCHUP, TMTD EX STD 29% LOW 6/#10 CN	RED GOLD		CS	44.5400	\$	89.08
				NOI DISCOUNT OF 15.12- FOR COMMODITY OF 100332						15.12-
4	4	CS	6315865	DRESSING, RANCH RC PLST JAR 4/1 GA	MRS CLARKS		CS	35.0700		140.28
1	1	CS	6620343	SALSA, MILD SS CUP 168/3 OZ	RED GOLD		CS	81.0200		81.02
				NOI DISCOUNT OF 3.77- FOR COMMODITY OF 100332						3.77-
1	1	CS	7612856	POTATO, MSHD FLK DHY LOW SDM 12/25.2 OZ	IDHM REAL		CS	61.0600		61.06
				NOI DISCOUNT OF 13.92- FOR COMMODITY OF 110227						13.92-
3	3	CS	9737446	FIDELIS ALLOWANCE - IDAHOAN SAUCE, MNARA TMTD SS CUP 168/2.5 OZ	RED GOLD		CS	68.6500		205.95
				NOI DISCOUNT OF 17.55- FOR COMMODITY OF 100332						17.55-
3	3	CS	2776458	FROZEN QUESADILLA, WHL GRAIN CHIX & 96/4.5 OZ	COYOTE GRL		CS	96.0000		288.00
				NOI DISCOUNT OF 37.17- FOR COMMODITY OF 110244						37.17-
6	6	CS	8520983	BREADSTICK, MOZZ STUFD 7" BKD 108/3.06 OZ	BOSCO'S		CS	59.0000		354.00
2	2	CS	8702987	CHICKEN, DMSTK BRDD WHL GRAIN 4/7.41 LB	TYSON		CS	112.1400		224.28
				NOI DISCOUNT OF 67.06- FOR COMMODITY OF 100103D						67.06-
2	2	CS	9328071	K12 ALLOWANCE -TYSON PEA, GRN FCY IQF FZN 20 LB	MONARCH		CS	31.0000		62.00

STORAGE LOCATION RECAP(N)

TOTAL DRY	PIECES ORDERED:	11	PIECES SHIPPED:	11	ITEMS SHIPPED:	5	577.39
TOTAL FROZEN	PIECES ORDERED:	13	PIECES SHIPPED:	13	ITEMS SHIPPED:	4	928.28

J.A.





ACCOUNT NO: 64121114 INVOICE NO: 4448410 INVOICE DATE: 10/20/25 CUSTOMER NO: 64121114 PURCHASE ORDER NUMBER

SALES SALES LOC: 2365 REP: 0239 ORDERED DATE: 10/14/25

Bill To: RAVENNA PUB SCHOOL, 41750 CARTHAGE RD, PD BOX 8400, RAVENNA, IN 468869

Ship To: RAVENNA PUB SCHOOL, 41750 CARTHAGE RD, PD BOX 8400, RAVENNA, IN 468869

Remit To: US Foods, Inc., DIVISION #2365, 15838 COLLECTION CTR DR., CHICAGO, IL 60693-5838

Att: MANAGER

Route: 1007 / 25

ORDER NUMBER: 520763

HighFrm: 3636 W STOLLEY PARK RD GRAND ISLAND NE ShipD: 10/20/25 Page 02 of 03

NetFrm: NET 45 DAYS

Order Shipped Qty Sales Product Description Pack Size Label C Weight Pricing Unit Price Extended Price

*** INVOICE SUMMARY ***

*** NOI SUMMARY ***

FIDELIS ALLOWANCE -SCHUMAN'S 37.17-

FIDELIS ALLOWANCE-RED GOLD 36.44-

FIDELIS ALLOWANCE - IDAHDAN 13.92-

KI2 ALLOWANCE -TYSON 67.06-

TOTAL NET WGT: 641.75 PIECES ORDERED: 24 PIECES SHIPPED: 24 ITEMS SHIPPED: 9 PRODUCT TOTAL \$ 1505.67

TOTAL GROSS WGT: 699.92

ALLOWANCES 154.59CR

Keneth E Schuman

11-5-25

06 3160 630 000

TAXABLE AMOUNT \$.00

GEN SALES TAX % .00

This amount is an estimate at time of shipping prior to any adjustments made at delivery: \$ 1351.08

* You agree with respect to any dispute arising out of your purchase from US Foods: (i) you are giving up your right to * * * * *

* serve in any representative capacity, or to participate as a member of a class, in any lawsuit; (ii) you also agree, at * * * * *

* US Foods sole option, to submit to binding, individual arbitration of all claims; (iii) such arbitration shall be * * * * *

* governed by the Federal Arbitration Act, 9 U.S.C. s.1 and conducted in accordance with the JAMS Comprehensive * * * * *

* Arbitration Rules & Procedures; and (iv) each party shall pay half the costs of arbitration, and separately pay its own * * * * *

* attorneys' fees and costs. * * * * *

* Fuel Surcharge: For information about the fuel surcharge, go to: * * * * *

* https://www.usfoods.com/terms/fuelsurcharge/StandardGridIdIAreaMidwest.html * * * * *



ACCOUNT NO: 64121114 INVOICE NO: 4448410 INVOICE DATE: 10/20/25 CUSTOMER NO: 64121114 PURCHASE ORDER NUMBER: 2365 SALES LDC: 0239 SALES REP: 0239 DATE ORDERED: 10/14/25

Bill 1000 Ship To: RAVENNA PUB SCHDOL 41750 CARTHAGE RD RAVENNA NE 43080

RAVENNA PUB SCHDOL
41750 CARTHAGE RD
PO BOX 8400
RAVENNA
68869
NE
MANAGER

Ship To: RAVENNA PUB SCHDOL 41750 CARTHAGE RD RAVENNA NE 43080
RAVENNA
68869
308 452 3249
DEPT # 00

Remit To: US Foods, Inc. DIVISION #2365 15838 COLLECTION CTR DR. CHICAGO IL 60693-5838 308 382 6581

Order From: 3636 W STOLLEY PARK RD GRAND ISLAND NE Ship To: 10/20/25
Order Terms: NET 45 DAYS
Order Qty: 45 Sales Unit: Product Description: Pack Size: Label: C Weight: Pricing Unit: Price: Extended Price
Order Shipped Unit: Number

* Credit Card Surcharge Disclosure: Please note that, where applicable, a surcharge will be applied to payments made by
* credit card. The surcharge is not greater than our cost of acceptance. The surcharge does not apply to other payment
* forms, such as ACH. If applicable, the surcharge will be added to your total at the time of payment. If you have an
* agreement with US Foods that expressly addresses the fuel surcharge or the credit card surcharge, please refer to that
* agreement.
* CO CUSTOMER: Egg products covered by CO Rev. Stat. 35-21-201-203 are CO-COM
* USDA National Organic Program Indicators:
* = 100% Organic = Organic
* Made with organic ingredient(s)
* The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by
* section 5(c) of the Perishable Agricultural Commodities Act, 1930(7 U.S.C 499e(c)). The seller of these commodities
* retains a trust claim over these commodities, all inventories of food or other products derived from these commodities,
* and any receivables or proceeds from the sale of these commodities until full payment is received.



Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F25273004173
Program:	NSLP
Requested Delivery Date:	Tue 10/07/2025
Order Date:	Tue 09/30/2025

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Q Difference
16W37	BROCCOLI FLORETS CHL 4/3 LB BG	12 LB	\$30.50	1	1	\$30.50	Federal	N/A
16W38	CAULIFLORETS CHL 2/3 LB PG	6 LB	\$25.50	2	2	\$51.00	Federal	N/A
16P98	CUCUMBERS FR 5 LB CS	5 LB	\$8.50	5	5	\$42.50	Federal	N/A
14A02	ORANGES FR 113 CT 35 LB CS	35 LB	\$54.45	1	1	\$54.45	Federal	N/A
14P12	PEARS FR ANY US#1 100-150 CT 44 LB CS	44 LB	\$44.45	1	1	\$44.45	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$10.30	1	1	\$10.30	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$14.00	1	1	\$14.00	Federal	N/A
17D63	SALAD MIX CHL 3-WAY 4/5 LB BG	20 LB	\$23.54	2	2	\$47.08	Federal	N/A

This order was receipted on 10/7/2025 2:44:03 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$15,001.00	N/A
Spent, Previous Orders	\$0.00	\$2,721.61	\$0.00
Cost, This Order	\$0.00	\$294.28	\$0.00
Remaining Balance	N/A	\$11,985.11	\$0.00

Print

Go Back to the List of Receipts

Kenneth E Schroeder
11-5-25

BILL OF LADING

Invoice #: 00845326
 Invoice Date: 10/07/25
 Terms: NET 21 DAYS
 PO #: 10/07/2025
 Route/Stop: 11400 280
 Customer: YNE373

FreshEdge®



38'

Telephone: 402-339-6900
 Toll free:

Delivered By: RF

9705 I St. Omaha, NE 68127

SOLD TO: DSO RAVENNA PUBLIC SCHOOL
 41750 CARTHAGE ROAD
 RAVENNA, NE 68869



SOBL7D003002
 008453260001

SHIP TO: DSO RAVENNA PUBLIC SCHOOL
 41750 CARTHAGE ROAD
 RAVENNA, NE 68869

PHONE: 308-440-856

PHONE: 308-440-0856

ITEM CODE	ORDER QTY	SHIP QTY	UNIT	COO	PRODUCT DESCRIPTION	
01500	1	1			ORANGE 113	113 CT
01585	1	1			PEARS	1 CS
07580	1	1			PEPPER RED	5 LB
07503	5	5			CUCUMBER	5 LB
03000	1	1			BROCCOLI FLORETS	4/3 LB
03200	2	2			CAULIFLOWER FLORET	2/3 LB
07528	1	1			PEPPER GREEN	5 LB
03320	2	2			LETTUCE SALAD MIX	4/5 LB
	14	14				

Received By:

_____/ Jessica Anderson _____ 10/7/25
 Name (Print) Signature Date

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5C of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 499e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received.

Special Instructions

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F25280005118
Program:	NSLP
Requested Delivery Date:	Tue 10/14/2025
Order Date:	Tue 10/07/2025

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Q Difference
15Z81	APPLES FR GALA 100-125 CT 40 LB CS	40 LB	\$34.45	2	2	\$68.90	Federal	N/A
16W37	BROCCOLI FLORETS CHL 4/3 LB BG	12 LB	\$30.50	1	1	\$30.50	Federal	N/A
14J03	CANTALOUPE CHL CHUNKS 5 LB BG	5 LB	\$23.50	10	10	\$235.00	Federal	N/A
15P55	CELERY CHL STICKS 5 LB CS	5 LB	\$13.25	1	1	\$13.25	Federal	N/A
18F71	CLEMENTINES FR 10/3 LB BG 30 LB CS	30 LB	\$47.50	1	1	\$47.50	Federal	N/A
16P98	CUCUMBERS FR 5 LB CS	5 LB	\$8.50	6	6	\$51.00	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$10.30	2	2	\$20.60	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$14.00	2	2	\$28.00	Federal	N/A
17D63	SALAD MIX CHL 3-WAY 4/5 LB BG	20 LB	\$23.54	2	2	\$47.08	Federal	N/A
15T08	SPINACH CHL CLEAN & TRIM 4/2.5 LB PG	1 CS	\$28.50	1	1	\$28.50	Federal	N/A

This order was received on 10/14/2025 2:03:04 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$15,001.00	N/A
Spent, Previous Orders	\$0.00	\$3,015.89	\$0.00
Cost, This Order	\$0.00	\$570.33	\$0.00
Remaining Balance	N/A	\$11,414.78	\$0.00

Print

Go Back to the List of Receipts

Rebecca E Schroeder
11-5-25

BILL OF LADING

Invoice #: 00845939
 Invoice Date: 10/14/25
 Terms: NET 21 DAYS
 PO #: 10/14/2025
 Route/Stop: 11400 280
 Customer: YNE373

FreshEdge®

38



Telephone: 402-339-6900
 Toll free: *RR*

Delivered By: _____

9705 I St. Omaha, NE 68127

SOLD TO: DSO RAVENNA PUBLIC SCHOOL
 41750 CARTHAGE ROAD
 RAVENNA, NE 68869



SOBL7D003002
 008459390001

SHIP TO: DSO RAVENNA PUBLIC SCHOOL
 41750 CARTHAGE ROAD
 RAVENNA, NE 68869

PHONE: 308-440-856

PHONE: 308-440-0856

ITEM CODE	ORDER QTY	SHIP QTY	UNIT	COO	PRODUCT DESCRIPTION	
06550	10	10			MELON CANTALOUPE/CUBE	5 LB
07509	1	1			CELERY STICKS	5 LB
02715	1	1			SPINACH CELLO	4/2.5 LB
01023	2	2			APPLES GALA	113 CT
07580	2	2			PEPPER RED	5 LB
07503	6	6			CUCUMBER	5 LB
03000	1	1			BROCCOLI FLORETS	4/3 LB
07528	2	2			PEPPER GREEN	5 LB
03320	2	2			LETTUCE SALAD MIX	4/5 LB
01515	1	1			CLEMENTINES	10/3 LB
	28	28				

Received By:

 Name (Print)

Jessica Anderson
 Signature

10/14/25
 Date

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5C of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 499e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received.

Special Instructions

 Special Instructions

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F25287005684
Program:	NSLP
Requested Delivery Date:	Tue 10/21/2025
Order Date:	Tue 10/14/2025

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Q Difference
16W37	BROCCOLI FLORETS CHL 4/3 LB BG	12 LB	\$36.50	1	1	\$36.50	Federal	N/A
15A33	CARROTS CHL BABY SLIMS 4/5LB BG	20 LB	\$29.00	1	1	\$29.00	Federal	N/A
16W38	CAULIFLORETS CHL 2/3 LB PG	6 LB	\$25.50	1	1	\$25.50	Federal	N/A
15P55	CELERY CHL STICKS 5 LB CS	5 LB	\$13.25	2	2	\$26.50	Federal	N/A
16P98	CUCUMBERS FR 5 LB CS	5 LB	\$8.50	5	5	\$42.50	Federal	N/A
14J04	HONEYDEW CHL CHUNKS 1/5 LB BG	5 LB	\$28.90	10	10	\$289.00	Federal	N/A
15D44	LETTUCE CHL ROMAINE CHOP 6/2 LB BG	12 LB	\$27.50	1	1	\$27.50	Federal	N/A
14A02	ORANGES FR 113 CT 35 LB CS	35 LB	\$54.45	2	2	\$108.90	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$9.80	1	1	\$9.80	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$13.10	1	1	\$13.10	Federal	N/A
16N40	POTATO BAKING RUSSET FR 10/5 LB BG	50 LB	\$22.00	1	1	\$22.00	Federal	N/A
17D63	SALAD MIX CHL 3-WAY 4/5 LB BG	20 LB	\$27.74	1	1	\$27.74	Federal	N/A
17T98	SPINACH CHL 2.5 LB BG	3 LB	\$10.50	1	1	\$10.50	Federal	N/A
15N71	TOMATO LARGE 1/10 LB CS	10 LB	\$15.70	1	1	\$15.70	Federal	N/A

This order was received on 10/21/2025 2:15:53 PM CT.

Fund Balance for NSLP

Kenneth E Schroeder
11-5-25

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$15,001.00	N/A
Spent, Previous Orders	\$0.00	\$3,586.22	\$0.00
Cost, This Order	\$0.00	\$684.24	\$0.00
Remaining Balance	N/A	\$10,730.54	\$0.00

Print

Go Back to the List of Receipts

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

Edit Receipt Detail	
Order Summary For:	YNE373
Order Confirmation Number:	F25294005366
Program:	NSLP
Requested Delivery Date:	Tue 10/28/2025
Order Date:	Tue 10/21/2025

Item Code	Description	Case Contents	Case Price	Case Order Qty	Case Receipt Qty	Receipt Cost	Fund Source	Reason for Receipt Q Difference
15Z81	APPLES FR GALA 100-125 CT 40 LB CS	40 LB	\$34.45	1	1	\$34.45	Federal	N/A
15A33	CARROTS CHL BABY SLIMS 4/5LB BG	20 LB	\$29.00	1	1	\$29.00	Federal	N/A
16W38	CAULIFLORETS CHL 2/3 LB PG	6 LB	\$25.50	1	1	\$25.50	Federal	N/A
15P55	CELERY CHL STICKS 5 LB CS	5 LB	\$13.25	1	1	\$13.25	Federal	N/A
14G62	GRAPEFRUIT FR USF 12/3 LB BG	36 LB	\$46.00	1	1	\$46.00	Federal	N/A
17D04	PEPPERS GRN FR SWT BELL MED 5 LB BG/CS	5 LB	\$9.80	1	1	\$9.80	Federal	N/A
16357	PEPPERS RED FR SWT 5 LB CS	5 LB	\$13.10	1	1	\$13.10	Federal	N/A
17D63	SALAD MIX CHL 3-WAY 4/5 LB BG	20 LB	\$27.74	1	1	\$27.74	Federal	N/A

This order was received on 10/28/2025 2:00:14 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by RAVENNA PS, NE

Description	State \$	Federal \$	GOVT \$
Starting Balance	N/A	\$15,001.00	N/A
Spent, Previous Orders	\$0.00	\$4,270.46	\$0.00
Cost, This Order	\$0.00	\$198.84	\$0.00
Remaining Balance	N/A	\$10,531.70	\$0.00

Print

Go Back to the List of Receipts

Kenneth E Schenck
11-5-25

BILL OF LADING

Invoice #: 00847207
 Invoice Date: 10/28/25
 Terms: NET 21 DAYS
 PO #: 10/28/2025
 Route/Stop: 11400 280
 Customer: YNE373

FreshEdge® 38'



Telephone: 402-339-6900
 Toll free:
 Delivered By: *[Signature]*

9705 I St. Omaha, NE 68127

SOLD TO: DSO RAVENNA PUBLIC SCHOOL
 41750 CARTHAGE ROAD
 RAVENNA, NE 68869



SOBL7D003002
 008472070001

SHIP TO: DSO RAVENNA PUBLIC SCHOOL
 41750 CARTHAGE ROAD
 RAVENNA, NE 68869

PHONE: 308-440-856

PHONE: 308-440-0856

ITEM CODE	ORDER QTY	SHIP QTY	UNIT	COO	PRODUCT DESCRIPTION	
07019	1	1			GRAPEFRUIT RED	12/3 LB
03150	1	1			CARROT BABY SLIM CUT	4/5 LB
07509	1	1			CELERY STICKS	5 LB
01023	1	1			APPLES GALA	113 CT
07580	1	1			PEPPER RED	5 LB
07528	1	1			PEPPER GREEN	5 LB
03320	1	1			LETTUCE SALAD MIX	4/5 LB
	7	7				

Received By:

 Name (Print) / *Jessica Anderson*
 Signature Date

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5C of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 499e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received.

Special Instructions

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 06		Fund Number 06 Lunch		
06 3100 630 000	14850978	CASH-WA DISTRIBUTING FOOD	10/07/2025	1,411.09
06 3100 630 000	14859198	CASH-WA DISTRIBUTING FOOD	10/14/2025	2,032.07
06 3100 630 000	14867548	CASH-WA DISTRIBUTING FOOD	10/21/2025	1,422.87
06 3100 610 000		GENERAL SUPPLIES		144.99
06 3100 630 000	14873902	CASH-WA DISTRIBUTING FOOD	10/28/2025	532.36
06 3100 630 000	14876802	CASH-WA DISTRIBUTING FOOD	10/28/2025	701.11
06 3100 630 000	P14848296	CASH-WA DISTRIBUTING FOOD	10/03/2025	151.86
Total CASH-WA DISTRIBUTING				<u>6,251.36</u>
06 3100 630 000	1208233	HILAND DAIRY CO FOOD	10/06/2025	814.96
06 3100 630 000	1208347	HILAND DAIRY CO FOOD	10/13/2025	674.44
06 3100 630 000	1208464	HILAND DAIRY CO FOOD	10/20/2025	792.31
06 3100 630 000	1208569	HILAND DAIRY CO FOOD	10/27/2025	510.23
Total HILAND DAIRY CO				<u>2,791.94</u>
06 3100 630 000	4523249.Oct25	MNO Hometown Market FOOD	11/03/2025	10.93
Total MNO Hometown Market				<u>10.93</u>
06 3100 630 000	661580219	SYSCO LINCOLN FOOD	10/02/2025	1,737.94
06 3100 610 000		GENERAL SUPPLIES		96.79
06 3100 610 000	661591574	SYSCO LINCOLN GENERAL SUPPLIES	10/09/2025	256.36
06 3100 630 000		FOOD		1,148.30
06 3100 630 000	661603583	SYSCO LINCOLN FOOD	10/16/2025	1,522.82
06 3100 610 000		GENERAL SUPPLIES		53.86
06 3100 630 000	661607466	SYSCO LINCOLN FOOD	10/18/2025	(31.66)
06 3100 630 000	661615483	SYSCO LINCOLN FOOD	10/23/2025	1,073.57
06 3100 610 000		GENERAL SUPPLIES		276.35
06 3100 630 000	661626793	SYSCO LINCOLN FOOD	10/30/2025	1,190.74
Total SYSCO LINCOLN				<u>7,048.72</u>
06 3100 630 000	usbank.Nov25	U.S. Bank FOOD	11/01/2025	1,156.97
Total U.S. Bank				<u>1,156.97</u>
06 3100 630 000	4448410	US Foods - Grand Island FOOD	10/20/2025	1,351.08

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	US Foods - Grand Island			<u>1,351.08</u>
	11766	Willow Creek Meats LLC	10/09/2025	1,862.63
06 3100 630 000		FOOD		<u>1,862.63</u>
Total	Willow Creek Meats LLC			<u>1,862.63</u>
Fund Number	06			<u>20,473.63</u>
Checking Account ID	06			<u>20,473.63</u>

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
06	Lunch							
06 3100 610 000	GENERAL SUPPLIES	0.00	828.35	3,195.57	0.00	(3,195.57)	0.00	(3,195.57)
06 3100 630 000	FOOD	0.00	19,645.28	61,014.72	0.00	(61,014.72)	0.00	(61,014.72)
3100	FOOD SERVICES	0.00	20,473.63	64,210.29	0.00	(64,210.29)	0.00	(64,210.29)
		0.00	20,473.63	64,210.29	0.00	(64,210.29)	0.00	(64,210.29)
06 3100 110 000 000	Salary	0.00	12,432.06	29,250.90	0.00	(29,250.90)	0.00	(29,250.90)
06 3100 120 000 000	Sub Salaries	0.00	767.06	906.98	0.00	(906.98)	0.00	(906.98)
06 3100 130 000 000	Overtime Salaries	0.00	861.17	1,351.60	0.00	(1,351.60)	0.00	(1,351.60)
06 3100 210 000 000	Health Insurance	0.00	3,412.77	11,137.19	0.00	(11,137.19)	0.00	(11,137.19)
06 3100 220 000 000	Fica	0.00	1,023.83	2,254.51	0.00	(2,254.51)	0.00	(2,254.51)
06 3100 230 000 000	Retirement	0.00	1,074.09	2,462.32	0.00	(2,462.32)	0.00	(2,462.32)
06 3100 431 000 000	Repair	0.00	0.00	1,214.92	0.00	(1,214.92)	0.00	(1,214.92)
3100	FOOD SERVICES	0.00	19,570.98	48,578.42	0.00	(48,578.42)	0.00	(48,578.42)
000	DISTRICT WIDE	0.00	19,570.98	48,578.42	0.00	(48,578.42)	0.00	(48,578.42)
06	Lunch	0.00	40,044.61	112,788.71	0.00	(112,788.71)	0.00	(112,788.71)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
Grand Total:		0.00	40,044.61	112,788.71	0.00	(112,788.71)	0.00	(112,788.71)

**Ravenna Public School
Lunch Fund Report
October 31st, 2025**

Beginning Balance: \$ 53,913.69

RECEIPTS:

Deposit \$ 33,938.74

Transfer from General Fund \$ -

Interest \$ 7.05

Total Receipts: \$ 33,945.79

DISBURSEMENTS:

Lunch Bills \$ 41,964.45

Outstanding Checks \$ 2,587.33

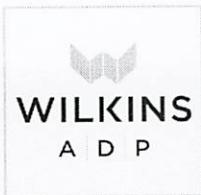
Total Disbursements: \$ 44,551.78

Book Balance \$ 45,895.03

Bank Balance \$ 48,482.36

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
8	Revenue			
06 1510	Interest	0.00	7.05	14.41
06 1611	Student Lunches	0.00	14,578.29	24,709.52
06 1612	Daily Sales-Breakfast	0.00	0.00	0.00
06 1613	Special Milk	0.00	0.00	0.00
06 1620	Daily Sales-Adult/A la Carte	0.00	974.01	2,001.05
06 1650	Daily Sales-Summer Food Programs	0.00	0.00	0.00
06 2100	State Reimbursement	0.00	0.00	0.00
06 2200	Breakfast	0.00	0.00	0.00
06 3150	STATE REIMBURSEMENT	0.00	0.00	0.00
06 4210	FEDERAL REIMB. NSLP	0.00	18,485.13	28,344.00
06 5000	Trans From Savings	0.00	0.00	0.00
06 5200	School Dist Contrib.	0.00	0.00	0.00
06 5690	Other Income	0.00	(148.69)	(155.64)
06 9000	Non Program Receipts	0.00	0.00	0.00
06 9005	Interfund loan from GF to LF	0.00	0.00	0.00
06	Lunch	0.00	33,895.79	54,913.34
8	Revenue	0.00	33,895.79	54,913.34



Wilkins Architecture Design Planning LLC

2204 University Drive Suite 130
Kearney, NE 68845
Tel: 308-237-5787 Fax: 308-236-6929
wadp@wilkinsadp.com
www.wilkinsadp.com

Dr. Ken Schroeder
Ravenna Public Schools
41750 Carthage Rd
Ravenna, NE 68869

INVOICE

INVOICE DATE: 10/29/2025
INVOICE NO: 7021
BILLING THROUGH: 10/29/2025

2527 Ravenna Public Schools - Addition & Renovation

Managed By: Jacob M Sertich

DESCRIPTION	CONTRACT AMOUNT	% COMPLETE	BILLED TO DATE	PREVIOUSLY BILLED	CURRENT AMOUNT
2527 Ravenna Public Schools - Addition & Renovation	\$560,400.00	81.74	\$458,070.96	\$437,117.88	\$20,953.08
TOTAL	\$560,400.00		\$458,070.96	\$437,117.88	\$20,953.08

SUBTOTAL \$20,953.08

AMOUNT DUE THIS INVOICE \$20,953.08

This invoice is due on 11/28/2025

ACCOUNT SUMMARY

BILLED TO DATE	PAID TO DATE	BALANCE DUE
\$460,551.54	\$439,598.46	\$20,953.08

We appreciate your business

Kenneth Schroeder
11-4-25
Special Building Fund
Bond Project

Invoices By Job per Cost Code

BD Construction, Inc. / Kearney

11-03-2025

Page 1

All Invoices

Invoice	Invoice Date	Description	Original Amount
25-02-025 Ravenna Public Schools - CMA			
01-3100-40 Incidental Const Services			
6517 First National-3604-RP			
PO Box 2818			
Omaha			
		NE 68103	
2025-10-06d	10-06-2025	lumber	258.38
2025-10-10b	10-10-2025	fender washers	66.07
2025-10-13b	10-13-2025	plastic bucket	25.64
6545 First National-9948-MR			
PO Box 2818			
Omaha			
		NE 68103	
2025-10-21b	10-21-2025	shipping	46.68
			CSI Total 396.77*
01-3300-10 Project Software			
19204 Oracle America, Inc.			
PO Box 203448			
Dallas			
		TX 75320-3448	
102148376	09-26-2025	submittal exchange	10,440.00
			CSI Total 10,440.00*
01-4126-10 Permits			
3139 City of Ravenna			
416 Grand Ave			
Ravenna			
		NE 68869	
0326	10-07-2025	Building Permit	320.00
			CSI Total 320.00*
01-7833-99 Bonds			
3425 Cederburg Demolition			
4327 N 64th St			
Lincoln			
		NE 68507	
RPS-01	10-17-2025	Draw 01-RPS	2,500.00
			CSI Total 2,500.00*
Report Totals:			13,656.77*

Ravenna Public Schools
 Labor Hours - Mileage - Equipment - Other
 Through October 31, 2025



CSI Division	Description	Quantity	Rate	Amount
01	Pre-Construction General Conditions			
01-3113.10	Sr. Accounting	3	\$ 125.00	\$ 375.00
01-3113.20	Accounting	3	\$ 100.00	\$ 300.00
01-3113.42	Scheduler	7	\$ 125.00	\$ 875.00
01-3113.30	Construction Op Director (Sr. Estimating)	96	\$ 150.00	\$ 14,400.00
01-3113-75	Contract Administration	29.0	\$ 125.00	\$ 3,625.00
01-3113-80	Project Executive	54	\$ 180.00	\$ 9,745.00
	Total Pre-Construction			\$ 29,320.00
01	General Conditions			
01-3113.10	Sr. Accounting		\$ 125.00	\$ -
01-3113.20	Accounting		\$ 100.00	\$ -
01-3113.30	Construction Op Director (Sr. Estimating)		\$ 150.00	\$ -
01-3113.42	Scheduler	8	\$ 125.00	\$ 1,000.00
01-3113.44	Field Operations Director (Mgr)	10	\$ 150.00	\$ 1,500.00
01-3113.50	Project Manager	56.5	\$ 125.00	\$ 7,062.50
	Overtime	6	\$ 155.00	\$ 930.00
01-3113.55	Assistant Project Manager	37	\$ 90.00	\$ 3,330.00
01-3113.60	Superintendent	8.5	\$ 125.00	\$ 1,062.50
	Total General Conditions			\$ 14,885.00
02	General Requirements			
01-3100.40	Incidental Const Services			
	Leadman	9	\$ 95.00	\$ 855.00
	Skilled Laborer	5	\$ 87.00	\$ 435.00
	Laborer	7.5	\$ 80.00	\$ 600.00
	Other Misc Costs			\$ 396.77
	Total Incidental Const Services			\$ 2,286.77
01-3113.85	Marketing Costs/Admin			\$ 165.10
01-4710.99	Project Software			\$ 2,618.62
01-3300-10	Submittal Exchange			\$ 10,440.00
01-4126.10	Permits			\$ 320.00
01-7833.99	Bonds			\$ 2,500.00
	TOTAL General Requirements			\$ 18,330.49
	TOTAL General Conditions & General Requirements			\$ 33,215.49

Description	Contractor / Supplier	Total Sheet	Updated Contract	Billed To Date	Balance To Finish	Percent Complete	Draw #1	
Communications								
Access Control - Equipment, readers, printers	By OWNER	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00			
Access Control - rough-ins	Included in Electrical							
Telecommunication rough-ins	Included in Electrical							
Radio Communications Testing	1	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	0%		
Radio Communications Equipment	0							
Electronic Safety & Security								
Security Rough-ins	Included in Electrical							
Fire Alarm	BY OWNER							
Fire Alarm - Upgrade Existing System	Included in Electrical							
Earthwork								
Site Maintenance	13 month	\$ 13,000.00	\$ 13,000.00	\$ -	\$ 13,000.00	0%		
Site Prep	Morten Construction	\$ 85,867.50	\$ 85,867.50	\$ -	\$ 85,867.50	0%		
Erosion Control	Allowance	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	0%		
Termite Control	Bear Services	\$ 1,707.00	\$ 1,707.00	\$ -	\$ 1,707.00	0%		
Exterior Improvements								
Site Concrete	Heartland Concrete	Included in Concrete						
Sidewalk	Heartland Concrete	Included in Concrete						
Parking Lot Stripping		Included in Concrete						
Fencing		\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Handicap Signs	BD Construction							
Landscaping	Allowance	Included in Carpentry Above						
Artificial Turf	0	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	0%		
Utilities								
Site Utilities	Rutts Heating and Air	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000.00	0%		
Summary								
		Net	\$ 6,298,106.21	\$ 6,298,106.21	\$ 62,535.49	\$ 6,235,735.82	1%	\$ 62,535.49
70-1100.20		Post Bid Inflation	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	0%	
70-1100.30		Aid to Construction	\$ 125,962.12	\$ 125,962.12	\$ -	\$ 125,962.12	0%	\$ -
70-1100.		Owners Contingency -0.25%	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	0%	
70-1100.11		Estimating Adjustment -3%	\$ 187,471.85	\$ 187,471.85	\$ -	\$ 187,471.85	0%	
		Contractors Fee - 5.00%	\$ 333,577.01	\$ 333,577.01	\$ 3,126.77	\$ 330,450.24	1%	\$ 3,126.77
		CONSTRUCTION TOTAL	\$ 7,005,117.19	\$ 7,005,117.19	\$ 65,662.26	\$ 6,939,620.03		\$ 65,662.26
		CM Bond Cost	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00		
		CONTRACTED CONSTRUCTION AMOUNT	\$ 7,013,117.19	\$ 7,013,117.19	\$ 65,662.26	\$ 6,947,620.03	1%	\$ 65,662.26
								Retainage Held \$ (3,283.11)
		Builders Risk Insurance						Invoiced Amount w/ Retainage Held \$ 62,379.15
		Total	\$ 7,013,117.19	\$ 7,013,117.19	\$ -	\$ 7,013,117.19	0%	
		Design Fees	8.00% \$ 560,409.38	\$ 560,409.38	\$ -	\$ 560,409.38	0%	
		Design Reimbursables	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	0%	
		Fiscal Agent Fee	1.50% \$ 113,752.70	\$ 113,752.70	\$ -	\$ 113,752.70	0%	
		FFE	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	0%	
		Asbestos Removals	\$ -	\$ -	\$ -	\$ -		
		GRAND TOTAL w/ Alternate #1 High Vestibule & #2 Corridor	\$ 7,747,279.27	\$ 7,747,279.27	\$ 65,662.26	\$ 7,681,782.10	1%	\$ 62,379.15

Description	Contractor / Supplier	Total Sheet	Updated Contract	Billed To Date	Balance To Finish	Percent Complete	Draw #1
Roofing - Addition	Tri-Cities Group	\$ 186,534.00	\$ 186,534.00	\$ -	\$ 186,534.00		
Roofing - Patch / Repair	1	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00		
Roof Hatch w/ access ladder	NONE						
Gutter and Downspouts	Included in Roofing						
Sealants							
Sealants	Stutzman	\$ 22,220.00	\$ 22,220.00	\$ -	\$ 22,220.00		
Sealants - Base Site Concrete	Included in site concrete below						
Firestopping	Included in Various Divisions						
Openings		\$ 612,382.90	\$ 612,382.90	\$ -	\$ 612,382.90		
Doors and Hardware							
Doors	Metal Door & Hardware	\$ 187,248.00	\$ 187,248.00	\$ -	\$ 187,248.00	0%	
Coiling door	Overhead Door	\$ 14,202.90	\$ 14,202.90	\$ -	\$ 14,202.90		
Aluminum Storefront & Glazing	Lincoln Glass	\$ 410,932.00	\$ 410,932.00	\$ -	\$ 410,932.00		
Finishes		\$ 644,605.30	\$ 644,605.30	\$ -	\$ 644,605.30	0%	
Gypsum Drywall							
Gypsum Drywall	J&H Contracting	\$ 330,000.15	\$ 330,000.15	\$ -	\$ 330,000.15	0%	
Painting							
Painting	Kucera	\$ 133,876.00	\$ 133,876.00	\$ -	\$ 133,876.00		
Acoustical Ceilings							
ACT	J&H Contracting	\$ 26,500.00	\$ 26,500.00	\$ -	\$ 26,500.00		
Flooring							
Flooring	Workspace Flooring	\$ 90,307.15	\$ 90,307.15	\$ -	\$ 90,307.15		
Polished Concrete	Surface Sealers	\$ 41,662.50	\$ 41,662.50	\$ -	\$ 41,662.50		
Wall Tile	Great Plains Tile	\$ 22,259.50	\$ 22,259.50	\$ -	\$ 22,259.50	0%	
Specialties		\$ 50,799.18	\$ 50,799.18	\$ -	\$ 50,799.18	0%	
Specialty Items							
Display Boards	ADP Lempro	\$ 11,878.21	\$ 11,878.21	\$ -	\$ 11,878.21		
Specialties	EPCO	\$ 7,631.62	\$ 7,631.62	\$ -	\$ 7,631.62	0%	
Lockers	Elite Storage	\$ 24,947.00	\$ 24,947.00	\$ -	\$ 24,947.00	0%	
Lockers Installation	Elite Storage						
Plaque/Signage	Inpro	\$ 3,787.82	\$ 3,787.82	\$ -	\$ 3,787.82	0%	
Relocate Existing Signage Items	Allowance	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	0%	
Exterior Signage	Allowance	\$ 17,554.53	\$ 17,554.53	\$ -	\$ 17,554.53	0%	
VE Item #14 - Signage by OWNER (interior and	Allowance	\$ (20,000.00)	\$ (20,000.00)	\$ -	\$ (20,000.00)	0%	
Equipment		\$ 12,301.80	\$ 12,301.80	\$ -	\$ 12,301.80	0%	
Wall Pads	PTC	\$ 12,301.80	\$ 12,301.80	\$ -	\$ 12,301.80	0%	
Furnishings		\$ 10,230.00	\$ 10,230.00	\$ -	\$ 10,230.00	0%	
Window Coverings	Nebraska Window Coverings	\$ 10,230.00	\$ 10,230.00	\$ -	\$ 10,230.00	0%	
Special Construction		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
NONE							
Fire Suppression		\$ 68,400.00	\$ 68,400.00	\$ -	\$ 68,400.00	0%	
Automatic Fire Sprinkler System - Renovation / Existing TI Fire Protection		\$ 68,400.00	\$ 68,400.00	\$ -	\$ 68,400.00	0%	
Plumbing		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Plumbing	Rutt's Heating and Air	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
HVAC		\$ 1,962,812.00	\$ 1,962,812.00	\$ -	\$ 1,962,812.00	0%	
HVAC	Included in Plumbing Above	\$ 1,962,812.00	\$ 1,962,812.00	\$ -	\$ 1,962,812.00	0%	
Integrated Automation		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	#DIV/0!	
NONE							
Electrical		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Electrical	Rutt's Heating and Air	Included in HVAC	\$ -	\$ -	\$ -	#DIV/0!	

Description	Contractor / Supplier	Total Sheet	Updated Contract	Billed To Date	Balance To Finish	Percent Complete	Draw #1
Power Office Trailer		\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	0%	
Temporary Heat		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Temporary Telephone / Internet		\$ 3,575.00	\$ 3,575.00	\$ -	\$ 3,575.00	0%	
Temporary Water Drinking		\$ 455.00	\$ 455.00	\$ -	\$ 455.00	0%	
Temporary Water Construction	OWNER	\$ -	\$ -	\$ -	\$ -		
Prjt Field Office Delivery		\$ 270.00	\$ 270.00	\$ -	\$ 270.00	0%	
Project Field Office Rent		\$ 8,450.00	\$ 8,450.00	\$ -	\$ 8,450.00	0%	
Storage / Connex Rent		\$ 9,100.00	\$ 9,100.00	\$ -	\$ 9,100.00	0%	
Sanitary Facilities		\$ 4,900.00	\$ 4,900.00	\$ -	\$ 4,900.00	0%	
Temp Chain Link Fence		\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00		
Project Signage		\$ -	\$ -	\$ -	\$ -		
Knox Box w/ Installation		\$ 1,250.00	\$ 1,250.00	\$ -	\$ 1,250.00		
Mobilization & DeMobilization	Allowance	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	0%	
Closeout Procedures	Allowance	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	0%	
Refuse Collection & Disposal		\$ 16,250.00	\$ 16,250.00	\$ -	\$ 16,250.00	0%	
Rough Cleaning		\$ 7,735.00	\$ 7,735.00	\$ -	\$ 7,735.00	0%	
Final Cleaning	60,462 SF	\$ 11,399.85	\$ 11,399.85	\$ -	\$ 11,399.85	0%	
Survey (Site Plan)		\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00		
Architectural & MEP Design Fees	Included in architectural fee below			\$ -			
Vehicle Use and Fuel		\$ 16,250.00	\$ 16,250.00	\$ -	\$ 16,250.00	0%	
Fuel - equipment		\$ 5,525.00	\$ 5,525.00	\$ -	\$ 5,525.00	0%	
Equipment - All Other including Fuel		\$ 52,000.00	\$ 52,000.00	\$ -	\$ 52,000.00	0%	
Existing Conditions		\$ 119,724.00	\$ 119,724.00	\$ 2,500.00	\$ 117,224.00		
Temporary Walls (separation, enclosures, barricades)	Allowance	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	0%	
Interior Demolition	Cederburg Demo	\$ 97,224.00	\$ 97,224.00	\$ 2,500.00	\$ 94,724.00	3%	\$ 2,500.00
Floor grinding / prep	Allowance	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00		
Concrete		\$338,197.98	\$338,197.98	\$ -	\$338,197.98	0%	
Building Concrete (foundation, floors, stoops)	Heartland Concrete	\$284,871.03	\$ 284,871.03	\$ -	\$ 284,871.03	0%	
Misc Concrete (fill sand, VB, dowels, rebar supports et)	Allowance	\$15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00		
Concrete R&R	Allowance	\$10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00		
Reinforcing Steel (including mesh)	Concrete Industries	\$28,326.95	\$ 28,326.95	\$ -	\$ 28,326.95	0%	
Masonry		\$ 649,570.00	\$ 649,570.00	\$ -	\$ 649,570.00	0%	
Masonry - Brick Veneer	Masonry Unlimited	\$ 649,570.00	\$ 649,570.00	\$ -	\$ 649,570.00	0%	
Masonry - Cast Stone	Masonry Unlimited						
Masonry - CMU	Masonry Unlimited			\$ -			
Metals		\$429,183.35	\$429,183.35	\$ -	\$429,183.35	0%	
Structural Steel (misc steel - lintels etc...)							
Misc Steel	1	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00		
Structural Steel Fab	4G Steel Fab	\$ 259,135.00	\$ 259,135.00	\$ -	\$ 259,135.00		
Structural Steel Erection	Schroeder Steel Erection	\$ 160,048.35	\$ 160,048.35	\$ -	\$ 160,048.35		
Wood, Plastics & Composites		\$ 221,848.85	\$ 221,848.85	\$ -	\$ 221,848.85	0%	
Rough Carpentry	BD Construction	\$ 137,490.24	\$ 137,490.24	\$ -	\$ 137,490.24	0%	
Casework	Architectural Arts	\$ 84,358.61	\$ 84,358.61	\$ -	\$ 84,358.61		
Thermal & Moisture Protection		\$ 320,154.00	\$ 320,154.00	\$ -	\$ 320,154.00	0%	
Insulation - Spray / Foam	Allowance	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00		
Expansion Joint Covers	Allowance	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00		
EIFS	NONE						
VE Item #4b - EIFS in lieu of metal panel	J&H Contracting	\$ 61,900.00	\$ 61,900.00	\$ -	\$ 61,900.00		
Bottom of EIFS flashing: VE Item #4b - EIFS in lieu o. Allowance		\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00		
Roofing							



Schedule of Values

u c t i o n

Project: **Ravenna Public Schools**

Location: Revanna, NE

Date: **10/31/2025**

Description	Contractor / Supplier	Total Sheet	Updated Contract	Billed To Date	Balance To Finish	Percent Complete	Draw #1
Pre-Construction General Conditions		\$ 29,360.00	\$ 29,360.00	\$ 29,320.00	\$ 40.00	#DIV/0!	
PROJECT DURATION							
Sr. Accounting		\$ 760.00	\$ 760.00	\$ 375.00	\$ 385.00	49%	\$ 375.00
Accounting		\$ 640.00	\$ 640.00	\$ 300.00	\$ 340.00	47%	\$ 300.00
Sr. Estimating		\$ 18,000.00	\$ 18,000.00	\$ 14,400.00	\$ 3,600.00	80%	\$ 14,400.00
Scheduler		\$ -	\$ -	\$ 875.00	\$ (875.00)	#DIV/0!	\$ 875.00
Project Manager		\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Contract Administration		\$ 960.00	\$ 960.00	\$ 3,625.00	\$ (2,665.00)	378%	\$ 3,625.00
Marketing Director		\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Project Executive		\$ 9,000.00	\$ 9,000.00	\$ 9,745.00	\$ (745.00)	108%	\$ 9,745.00
General Conditions		\$ 472,187.50	\$ 472,187.50	\$ 14,885.00	\$ 457,302.50	3%	
PROJECT DURATION		13 Months					
Sr. Accounting		\$ 10,640.00	\$ 10,640.00	\$ -	\$ 10,640.00	0%	
Accounting		\$ 17,920.00	\$ 17,920.00	\$ -	\$ 17,920.00	0%	
Construction Op Director (Sr. Estimating)		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Scheduler		\$ 7,000.00	\$ 7,000.00	\$ 1,000.00	\$ 6,000.00	14%	\$ 1,000.00
Field Operations Director (Mgr)		\$ 33,600.00	\$ 33,600.00	\$ 1,500.00	\$ 32,100.00	4%	\$ 1,500.00
Project Manager		\$ 86,500.00	\$ 86,500.00	\$ 7,992.50	\$ 78,507.50	9%	\$ 7,992.50
Assistant Project Manager		\$ 20,160.00	\$ 20,160.00	\$ 3,330.00	\$ 16,830.00	17%	\$ 3,330.00
Superintendent		\$ 280,000.00	\$ 280,000.00	\$ 1,062.50	\$ 278,937.50	0%	\$ 1,062.50
Overtime		\$ -	\$ -	\$ -	\$ -		
Meals		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Lodging		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Monthly Bonus		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Mileage		\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00	0%	
Travel - Administration		\$ -	\$ -	\$ -	\$ -		
Mileage		\$ 487.50	\$ 487.50	\$ -	\$ 487.50	0%	
Assistant Superintendent		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Overtime		\$ -	\$ -	\$ -	\$ -		
Safety Consultant		\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00	0%	
Contract Administration		\$ 1,600.00	\$ 1,600.00	\$ -	\$ 1,600.00	0%	
Overtime		\$ -	\$ -	\$ -	\$ -		
Project Executive		\$ 10,080.00	\$ 10,080.00	\$ -	\$ 10,080.00	0%	
Administration Support		\$ -	\$ -	\$ -	\$ -		
General Requirements		\$ 212,774.85	\$ 212,774.85	\$ 15,665.39	\$ 197,109.46	7%	
Incidental Construction Services		\$ 19,500.00	\$ 19,500.00	\$ 2,286.77	\$ 17,213.23	12%	\$ 2,286.77
Plan Documents		\$ -	\$ -	\$ -	\$ -		
Marketing		\$ -	\$ -	\$ -	\$ -		
Electronic Shop Drawing Reviewal Process	Const. Entrance Sign	\$ -	\$ -	\$ -	\$ -		\$ 165.10
Permits	Submittal Exchange & Autodesk Build	\$ 10,440.00	\$ 10,440.00	\$ 10,440.00	\$ -	100%	\$ 10,440.00
Up to 10,000 SF		\$ 500.00	\$ 500.00	\$ 320.00	\$ 180.00		\$ 320.00
Fire Marshall Permit	Fire Marshall	\$ 500.00	\$ 500.00	\$ -	\$ 500.00		
Soil Compaction Testing	Architects Allowance	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	0%	
Geotech services / site investigation / Staking	Allowance	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00	0%	
Concrete Testing	Included in Soil testing above	\$ -	\$ -	\$ -	\$ -		
Builders Risk Insurance	Allowance - Hub Int'l	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Project Specific Liability Insurance		\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	0%	
Project Software		\$ 750.00	\$ 750.00	\$ 2,618.62	\$ (1,868.62)	349%	\$ 2,618.62
Temporary Utilities		\$ -	\$ -	\$ -	\$ -		
Temporary Electrical		\$ 2,925.00	\$ 2,925.00	\$ -	\$ 2,925.00	0%	

OK to pay
Schroeder
11-5-25

APPLICATION AND CERTIFICATION FOR PAYMENT

TO OWNER: Ravenna Public Schools
41750 Carthage Rd
Ravenna, NE 68869

PROJECT: Ravenna Public Schools

FROM CONTRACTOR: BD Construction, Inc./Kearney
PO Box 726
Kearney, NE 68848

VIA ARCHITECT: Wilkins Architecture Design Planning LLC
2908 W 39th Street, Suite A
Kearney, NE 68845

CONTRACT FOR: Ravenna Public Schools

APPLICATION NO: 1

PERIOD TO: 10/31/2025

INVOICE DATE: 11/3/2025

INVOICE NO: 800764

10/31/2025 Distribution to:

<input checked="" type="checkbox"/>	OWNER
<input checked="" type="checkbox"/>	ARCHITECT
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

PROJECT NOS: 25-02-025 18025

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM	7,013,117.19
2. Net change by Change Orders	\$ 0.00
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$ 7,013,117.19
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$ 65,662.26
5. RETAINAGE:	
a. 5% of Completed Work	\$ 3,283.11
(Column D + E on G703)	
b. % of Stored Material	\$
(Column F on G703)	
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$ 3,283.11
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$ 62,379.15
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$ 0.00
8. CURRENT PAYMENT*	\$ 62,379.15
9. BALANCE TO FINISH, INCLUDING RETAINAGE	\$ 6,947,454.93

Lisa Amen 11/3/2025

Lisa Amen, Project Manager Date

Linette Butler 11/3/2025

Linette Butler, General Manager Date

CWP Review - Ken Kirkpatrick / Mike Thomazin Date

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total approved this Month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
NET CHANGES by Change Order		\$0.00



* TERMS: NET 10 DAYS

Board of Education Regular Meeting

High School Library
P.O. Box 8400
Ravenna, NE 68869-8400

Monday, October 13, 2025 6:00 PM

Kelly Bock: Present
Misti Fiddelke: Present
Micah Miigerl: Present
Ryan Osten: Present
Dawn Standage: Present
Mike Voelker: Present

1. Call to Order and Roll Call - Open Meeting Law
2. Excuse Absent Board Members
3. The Pledge of Allegiance
4. Recitation of School Mission Statement: ***Preparing Students Today to Succeed Tomorrow: Family-Community-School***
5. Recitation of Board Mission Statement: ***Providing collaborative leadership to prepare students today to succeed tomorrow.***
6. Approval of Agenda
Motion to approve the agenda passed with a motion by Ryan Osten and a second by Mike Voelker.
7. Financial Report
8. Consent Agenda
Motion to approve the consent agenda passed with a motion by Ryan Osten and a second by Micah Miigerl.
 - 8.1. Discuss, consider, and take all necessary action to minutes
 - 8.2. Discuss, consider, and take all necessary action to bills
 - 8.3. Notice of Meeting Publication: The public notice for the Regular October 13th Board Meeting was published in the October 8th edition of the Ravenna News
 - 8.4. Discuss, consider, and take all action necessary to declare science department items as surplus for immediate sale or disposal

8.5. Discuss, consider, and take all action necessary to declare surplus Groundskeeping items (pressure washer & small trailer) as surplus for immediate sale or disposal

8.6. Discuss, consider, and take all action necessary to declare Van #3 as surplus for immediate sale or disposal

8.7. Discuss, consider, and take all action necessary to the resignation of 4th Grade Teacher, Mrs. Jenna Pritchard

8.8. Discuss, consider, and take all action necessary to the resignation of 6th grade teacher, Ms. Sherry Nelson

9. Blue Jay Celebration of Success - None this month

10. Artist of the Month - Alex Keene

11. Request to Address the Board and Correspondence

12. Information and Action Items

12.1. Discuss, consider, and take all action necessary to the bond building project ground breaking ceremony at 6:05 PM

12.2. Discuss, consider, and take all action necessary to Option Enrollment Resolution
Motion to adopt RESOLUTION ON SCHOOL DISTRICT STANDARDS FOR ACCEPTANCE OR REJECTION OF OPTION ENROLLMENT APPLICATIONS as presented passed with a motion by Ryan Osten and a second by Kelly Bock.

12.3. Discuss, consider, and take all action necessary to purchase of new or used school van to replace existing fleet van

Motion to approve the purchase of a van no older than 5 years old and with no more than \$50,000 miles in an amount not to exceed \$50,000 passed with a motion by Mike Voelker and a second by Ryan Osten.

12.4. Discuss, consider, and take all action necessary to Ravenna Public Schools renewing interlocal agreement with the Ravenna Economic Development Corporation.

Motion to approve entering the interlocal agreement with the Ravenna Economic Development Corporation passed with a motion by Mike Voelker and a second by Ryan Osten.

12.5. Discuss, consider, and take all action necessary to negotiations with the REA @ 6:45 PM (Executive Session)

Motion to enter executive session for the purpose of negotiating with the REA at 6:46 PM, because it is in the best interest of the public to do so passed with a motion by Ryan Osten and a second by Mike Voelker. President Fiddelke repeated the motion for going into executive session prior to the board of education entering executive session. The board came out of executive session at 7:13 PM.

13.1. Discuss, consider, and take all action necessary for shot put and discus arena (Tour of area and explanation of the idea by Mr. Schirmer immediately following the groundbreaking ceremony)

13.2. Discuss, consider, and take all action necessary to value engineering items and construction budget for Ravenna Bond Building Project - Guest Presenter BD Construction at 7:15 PM

13.3. Discuss, consider, and take all action necessary to amendments to Ravenna Public Schools Board Policies 3040 & 3041

13.4. Discuss, consider, and take all action necessary to the purchase of a new or used UTV to replace the existing John Deere Gator

13.5. Discuss, consider, and take all action necessary to the Buffalo County School Resource Officer Program

14. Elementary Principal's Report

15. Secondary Principal's Report

16. Superintendent's Report

17. Board Report

18. Positive Comments

A special thanks to our High Ability Learner Students and to Mrs. Maulsby for their continued work creating video updates on the Ravenna Public Schools Building Project. We can't wait to see your next video update and we appreciate your creativity and accuracy in covering the project. — Misti Fiddelke, RPS Board President

19. Adjournment

Motion to adjourn at 7:50pm passed with a motion by Micah Miigerl and a second by Ryan Osten.

osica & Dr. Schroeder,

I am writing to inform
u that I am giving my 2 week notice. My
st day will be October 30, 2025.

Thank you
Dawn Caddy



ALCAP
NOV 1988



Ravenna Public Schools, 10-0069

2026-2027

Midpoint Analysis

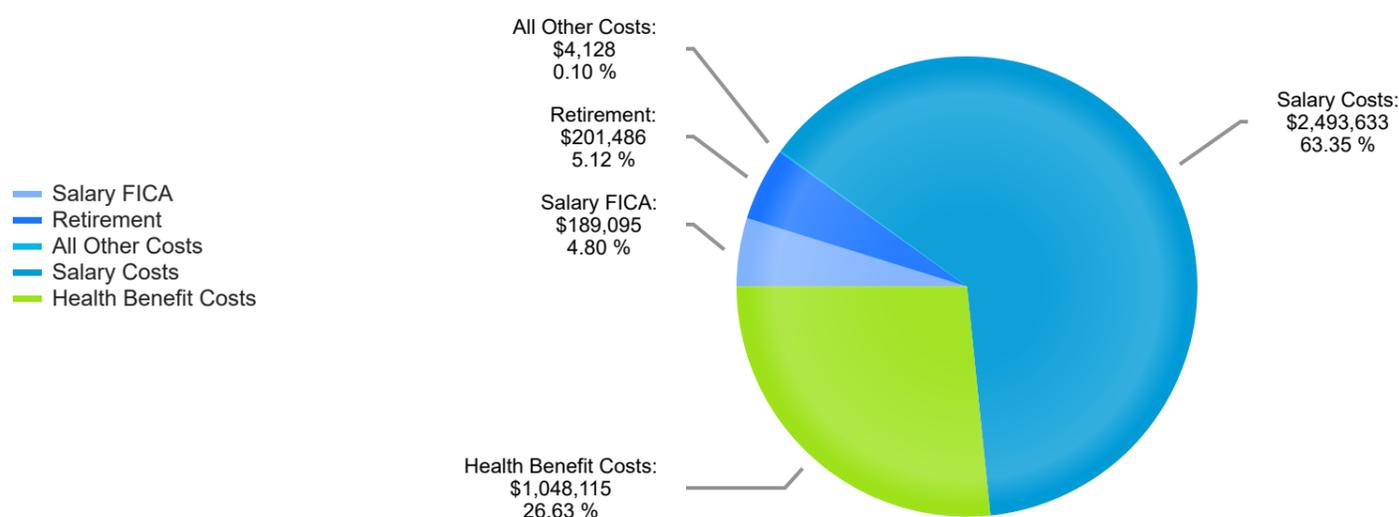
10/29/2025

2025-2026 Ravenna Public Schools Comparison Results: ⓘ

	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs		Percentile
Current Costs	182	64.2866	38,500	1,052,243	2,862,690	3,914,933	View Current Costs Projections	99.45%
Comparable Benchmark	182	64.2866	38,789	1,052,243	2,884,214	3,936,457		100%
Difference			+289	0	+21,524	+21,524		+0.55%
Compensation Range	Base Salary		98%	37,731	100%	38,789	102%	39,848
	Total Costs		98%	3,857,728	100%	3,936,457	102%	4,015,186

The Comparable Benchmark data contains adjustments, made via its Staff Summary page.

Calculated Comparable Benchmark for Ravenna Public Schools



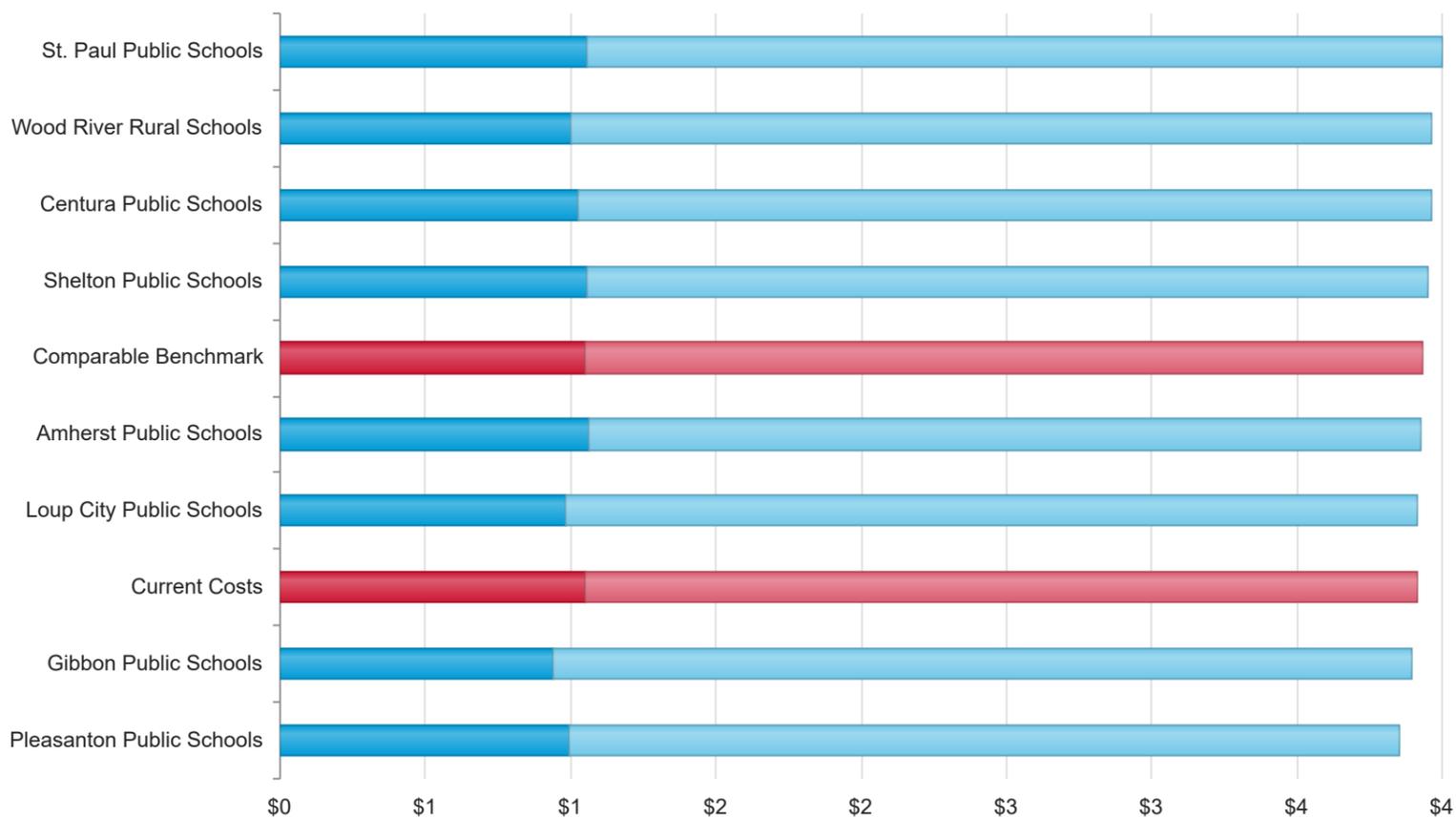
2025-2026 Ravenna Public Schools Changed Data Rows: ⓘ

Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Percentile ⓘ
No Changed Data Rows have been added.						

Array School Comparison Information: ⓘ

School	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Percentile
St. Paul Public Schools	185	63.5000	40,700	1,056,444	2,988,060	4,044,504	1,056,255	2,939,605	3,995,860	101.51%
Wood River Rural Schools	185	64.3100	40,450	1,003,376	3,009,042	4,012,418	1,003,236	2,960,247	3,963,484	100.69%
Centura Public Schools	185	64.1508	40,000	1,024,610	2,982,790	4,007,400	1,024,610	2,934,657	3,959,268	100.58%
<i>Shelton Public Schools</i>	<i>185</i>	<i>66.0600</i>	<i>38,475</i>	<i>1,058,618</i>	<i>2,941,461</i>	<i>4,000,080</i>	<i>1,058,618</i>	<i>2,893,762</i>	<i>3,952,380</i>	<i>100.40%</i>
<i>Amherst Public Schools</i>	<i>182</i>	<i>62.4896</i>	<i>39,550</i>	<i>1,065,466</i>	<i>2,863,032</i>	<i>3,928,498</i>	<i>1,065,466</i>	<i>2,863,032</i>	<i>3,928,498</i>	<i>99.80%</i>
Loup City Public Schools	185	64.8553	39,700	985,594	2,978,219	3,963,813	985,594	2,929,923	3,915,517	99.47%
Gibbon Public Schools	185	63.1400	41,100	940,040	3,001,768	3,941,808	939,998	2,953,091	3,893,089	98.90%
Pleasanton Public Schools	184	62.4274	40,000	994,701	2,888,404	3,883,104	994,701	2,857,008	3,851,709	97.85%

Subject and Array School Comparison (scale is millions of dollars)



Descriptive Statistics: ⓘ

8 Records	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Percentile
Array Average	185	63.8666	39,997	1,016,106	2,956,597	3,972,703	1,016,060	2,916,416	3,932,476	99.90%
Array High	185	66.0600	41,100	1,065,466	3,023,652	4,044,504	1,065,466	2,974,856	3,995,860	101.51%
Array Low	182	62.4274	38,475	940,040	2,858,524	3,883,104	939,998	2,856,895	3,851,709	97.85%
Adj Total Costs			Mean	3,932,476	Median	3,940,439	Midpoint	3,936,457		

Information from the Contract Settlement Form, both for you and your School peer array, is used to come up with the information in this Negotiation Module. If you feel your information is not accurate please go to the Contract Settlement Form and correct it. If you feel a peer's information is inaccurate, please contact Sparq Data Solutions.

Sparq Data Solutions | 1311 Stockwell Street | Lincoln, NE 68502 | (402) 817-0120 | (800) 422-4572

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Have a question? Ask Sparq Data Solutions. Or view the User Manual.





Ravenna Public Schools, 10-0069

2026-2027

2026-2027 Projections

10/29/2025

2026-2027 Projections: ⓘ

	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	\$ Increase	% Increase
Current Costs	182	64.2866	38,500	1,052,243	2,862,690	3,914,933		
Projection for \$38,500	182	65.2606	38,500	1,128,232	2,905,967	4,034,198	\$119,265	3.05%
Projection for \$38,600	182	65.2606	38,600	1,128,232	2,913,519	4,041,751	\$126,818	3.24%
Projection for \$38,700	182	65.2606	38,700	1,128,232	2,921,072	4,049,304	\$134,370	3.43%
Projection for \$38,800	182	65.2606	38,800	1,128,232	2,928,625	4,056,856	\$141,923	3.63%
Projection for \$38,900	182	65.2606	38,900	1,128,232	2,936,177	4,064,409	\$149,476	3.82%
Projection for \$39,000	182	65.2606	39,000	1,128,232	2,943,730	4,071,961	\$157,028	4.01%
Projection for \$39,100	182	65.2606	39,100	1,128,232	2,951,282	4,079,514	\$164,581	4.20%
Projection for \$39,200	182	65.2606	39,200	1,128,232	2,958,835	4,087,067	\$172,133	4.40%
Projection for \$39,300	182	65.2606	39,300	1,128,232	2,966,388	4,094,619	\$179,686	4.59%
Projection for \$39,400	182	65.2606	39,400	1,128,232	2,973,940	4,102,172	\$187,239	4.78%
Projection for \$39,500	182	65.2606	39,500	1,128,232	2,981,493	4,109,725	\$194,791	4.98%

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Ravenna Public Schools

PO Box 8400
41750 Carthage Rd
Ravenna, NE 68869

High School - 308-452-3249
Elementary - 308-452-3202
Fax - 308-452-3172

RAVENNA PUBLIC SCHOOLS NEGOTIATED AGREEMENT 2025-2026

This agreement is made and entered into this 13th day of January, 2025, by and between the Board of Education of the School District #69 of Ravenna in the County of Buffalo, in the State of Nebraska (hereinafter referred to as the "Board") and Ravenna Education Association (hereinafter referred to as the "Association").

General Purpose

The Ravenna Board of Education and the Ravenna Education Association recognize that the development of a quality educational program for the children attending the Public Schools of Ravenna is a joint responsibility which can best be achieved by agreement that all parties work toward common goals. The public officials and the Association enter into this agreement with mutual dedication, recognizing that the experience, creativity and judgment of all parties are necessary to reach the education needs of the community.

ARTICLE I

Recognition

The Board recognizes the Association as the exclusive and sole collective negotiating representative for all teachers employed by the District.

Teacher shall mean all certified teaching personnel and other professional personnel employed by the District, but excluding Superintendent, Senior High Principal, and Elementary Principal.

ARTICLE II **Salaries**

A. Salary Schedule

The Base Salary for the 2025-2026 school year will be \$38,500.00 with the increments of 5% for further education and 4% for years of experience, except for the last two steps on columns E, F, and G which are 2% each. A copy of the salary schedule is attached later in this agreement.

B. Extra Duty Schedule

All teachers assigned duties in addition to teaching shall be paid for such duties according to the extra duty schedule attached later in this agreement.

C. Additional Teaching Assignment Compensation

Teachers who are assigned to teach during their planning period or who are assigned to teach an additional period before or after the regular school day will be compensated at a rate of 1/8th of their daily salary amount, as calculated by their placement on the salary schedule.

D. Method of Payment

1. All teachers' salaries including extra duty pay shall be paid in equal monthly installments. Should assigned duties not be completed, salary shall be withheld until completed.
2. All teachers on extended contracts shall be paid the value of their placement on the salary schedule for one contract day for each additional day employed over the specified number of contract days.

ARTICLE III

Insurance and Annuities

A. Health Care Coverage

The Board of Education shall provide health insurance to the teacher with a tiered premium rate. The policy shall be the \$1,050 Deductible Blue Preferred with Utilization Management. A \$3,800 deductible plan will also be available as an option for employees during the 2025-26 school year. The difference in premium between the \$1,050 deductible and the \$3,800 deductible will be paid by the district and deposited in the employee's Health Savings Account. Health insurance is a 4-tier policy. This will provide a single teacher with a premium of \$863.10 monthly, teacher and child(ren) with a premium of \$1,596.76 monthly, teacher and spouse with a premium of \$1,812.52 monthly, and a married teacher taking the family health plan a premium of \$2,433.76 monthly. All of these policies include individual dental. Additional family dental may be purchased by the teacher. The Board shall provide at the discretion of the teacher, employed by Ravenna Public Schools prior to the 2014-2015 school year, an amount equal to the single premium for any existing insurance, annuity program or as salary, in place of health coverage (called the cash in lieu option). Starting with the 2014-2015 school year any employee hired will no longer receive the cash in lieu option for their insurance. Any employee hired previous to the 2014-2015 school year will retain the option of cash in lieu for the remainder of their employment at Ravenna Public Schools. The Board reserves the right to evaluate other competitive insurance groups each year and to make recommendations concerning the carrier used to provide the health insurance. The carrier for the 2025-26 year will be Blue Cross/ Blue Shield. The school board also offers a Section 125 Plan administered by American Fidelity. In addition to premium payments as in the past, the Section 125 Plan will be expanded to also allow pre-tax opportunities for non-reimbursed medical/dental/vision care expenses plus child care expenses.

B. Disability

The board shall make available for the employee to purchase through payroll deduction group long term disability insurance. Benefits shall be payable upon the thirtieth (30) calendar day of disability at sixty (60%) percent of annual contractual salary. Benefit payments shall continue to age sixty-five (65) or until termination of disability whichever occurs first.

C. Loss of Life

The Board shall provide \$40,000.00 group term Life Insurance for each teacher.

ARTICLE IV

Teacher Employment

PLACEMENT OF SALARY SCHEDULE

1. A valid Nebraska Teaching Certificate.

2. New teachers hired to the school system will be allowed a maximum of sixteen (16) steps on the schedule on the basis of past experience in state approved or fully accredited schools or at the discretion of the superintendent.

3. The Superintendent shall determine the teaching field to which a teacher is assigned and will place him/her on the proper step of the schedule.

4. Academic hours beyond the bachelor's Degree will be recognized for salary increases provided the hours are accumulated in a graduate program of an accredited University or College and provided the hours are related to an area of teaching or leading to an administrative endorsement. Academic hours in undergraduate level courses taken after receiving the bachelor's Degree will receive the same increase in salary as those on the graduate level providing those hours are approved by the superintendent.

5. To receive credit in horizontal steps beyond the BA+9 step in the salary schedule for teachers, the teacher must show that the additional hours would lead to a Masters Degree. This can be shown by presenting a copy of an Official Program of Study supplied by the University or College to the superintendent for approval. Additional hours earned during summer school, off-campus or night classes will be recognized only if complete transcripts are filed in the Superintendent's office by September 1st, of the contract year. No salary shall be paid to a teacher until this is done. It is the responsibility of the superintendent to see that all hours of credit are coded accurately.

6. To be placed on the MA9 or MA18 level a teacher must meet the following conditions:

a. eligible for MA

b. additional hours be of graduate level

c. additional hours to be in teaching field or be some value to the Ravenna Schools

7. A complete transcript shall be placed on file in the school superintendent's office by September 1st, of the contract year.

8. Teachers are only eligible to advance one column or one step in any given year.

ARTICLE V

Leaves

A. Sick Leave

At the beginning of each school year each teacher shall be credited with ten (10) days of sick leave allowance to be used for absences caused by illness or temporary disability of the teacher. Teachers new to the system will be given fifteen (15) days the first year of their employment. Teachers will be allowed to use sick leave for illness in the immediate family: (spouse, children, parents, mother-in-law, father-in-law). Sick leave may accumulate from year to year up to fifty (50) days. A doctor's statement may be required after five (5) days of continued illness. The administration shall furnish to each teacher a written statement at the beginning of each school year setting forth the total sick leave.

B. Personal Leave

There shall be three (3) days personal leave per teacher per year. Personal

leave does not carry over. The number of teachers who take leave at the same time may be restricted by the administration. Application shall be made at least two days in advance. Personal leave may be taken before or after a scheduled vacation with approval of the superintendent. Teachers will be paid \$100 per day for up to two unused personal days per contract year.

C. Professional Leave

Each teacher shall be allowed five (5) days professional leave with administrative approval.

D. Bereavement Leave

A maximum of five (5) sick leave days may be used each year as bereavement leave to allow a staff member to attend funeral services and for the purpose of bereavement. Should the death of a spouse or child cause sickness (physical, emotional, or mental), the staff member may be entitled to use other leave as provided by law or this agreement.

E. Full "Dock Days" Leave

Staff members covered by this agreement are entitled to up to 10 "dock days" of additional leave in excess of the leave provided herein, so long as their leave is otherwise qualifying under another leave provision in this agreement and they have complied with all of the requirements of that provision for taking the leave. Dock day leave will be taken at a reduction of the staff member's total salary and benefit cost per day. This provision shall not apply, and the staff member is not allowed to take dock day leave, if the staff member is eligible for any other type of leave, including but not limited to leaves such as those provided in the agreement, the FMLA, and or Short or long-term disability.

ARTICLE VI

Miscellaneous Provisions

A. Mileage and Expenses

Mileage and expense shall be paid to the individual teacher as follows:

1. to attend curriculum meetings.
2. to attend specific subject area activities in which students are involved.

In each case approval by the Administrator is required in advance.

B. Reimbursement for K-12 teachers using their planning period to substitute.

K-12 teachers that are requested to substitute for a staff member during their planning period will be reimbursed at the rate of \$15.00 per period.

ARTICLE VII

Duration of Agreement

This contract will be effective as of the beginning of the **2025-2026** school

year and shall continue in effect until a substitute contract is adopted, which shall then be fully retroactive to the beginning of the **2025-2026** school year, except that any insurance premium shall be effective as soon as possible after settlement.

ARTICLE VIII

Document Authorization

In witness whereof the parties hereto caused this Contract to be signed by their respective presidents, attested by their respective chief negotiators and their signature to be placed hereon, all on the day and year first above written.

RAVENNA EDUCATION ASSOCIATION

**RAVENNA BOARD OF EDUCATION
DISTRICT #69**

By _____
President

By _____
President

By _____
Chief Negotiator

By _____
Chief Negotiator

Note: As of September 11, 2006, the REA will offer the initial proposal for each year of the negotiation process.

RAVENNA PUBLIC SCHOOLS

2025-2026 SALARY SCHEDULE

Base Salary \$ 38,500.00

Vert Index: 4%

Horz Index: 5%

Last two steps in columns E, F, &G are: 2%

	A	B	C	D	E	F	G
	BA	BA+9	BA+18	BA+27	MA	MA+9	MA+18
0	\$ 38,500.00 1.00	\$ 40,425.00 1.05	\$ 42,350.00 1.10	\$ 44,275.00 1.15	\$ 46,200.00 1.20	\$ 48,125.00 1.25	\$ 50,050.00 1.30
1	\$ 40,040.00 1.04	\$ 41,965.00 1.09	\$ 43,890.00 1.14	\$ 45,815.00 1.19	\$ 47,740.00 1.24	\$ 49,665.00 1.29	\$ 51,590.00 1.34
2	\$ 41,580.00 1.08	\$ 43,505.00 1.13	\$ 45,430.00 1.18	\$ 47,355.00 1.23	\$ 49,280.00 1.28	\$ 51,205.00 1.33	\$ 53,130.00 1.38
3	\$ 43,120.00 1.12	\$ 45,045.00 1.17	\$ 46,970.00 1.22	\$ 48,895.00 1.27	\$ 50,820.00 1.32	\$ 52,745.00 1.37	\$ 54,670.00 1.42
4	\$ 44,660.00 1.16	\$ 46,585.00 1.21	\$ 48,510.00 1.26	\$ 50,435.00 1.31	\$ 52,360.00 1.36	\$ 54,285.00 1.41	\$ 56,210.00 1.46
5		\$ 48,125.00 1.25	\$ 50,050.00 1.30	\$ 51,975.00 1.35	\$ 53,900.00 1.40	\$ 55,825.00 1.45	\$ 57,750.00 1.50
6		\$ 49,665.00 1.29	\$ 51,590.00 1.34	\$ 53,515.00 1.39	\$ 55,440.00 1.44	\$ 57,365.00 1.49	\$ 59,290.00 1.54
7			\$ 53,130.00 1.38	\$ 55,055.00 1.43	\$ 56,980.00 1.48	\$ 58,905.00 1.53	\$ 60,830.00 1.58
8			\$ 54,670.00 1.42	\$ 56,595.00 1.47	\$ 58,520.00 1.52	\$ 60,445.00 1.57	\$ 62,370.00 1.62
9				\$ 58,135.00 1.51	\$ 60,060.00 1.56	\$ 61,985.00 1.61	\$ 63,910.00 1.66
10				\$ 59,675.00 1.55	\$ 61,600.00 1.60	\$ 63,525.00 1.65	\$ 65,450.00 1.70
11					\$ 63,140.00 1.64	\$ 65,065.00 1.69	\$ 66,990.00 1.74
12					\$ 64,680.00 1.68	\$ 66,605.00 1.73	\$ 68,530.00 1.78
13					\$ 65,450.00 1.70	\$ 68,145.00 1.77	\$ 70,070.00 1.82
14					\$ 66,220.00 1.72	\$ 68,915.00 1.79	\$ 70,840.00 1.84
15						\$ 69,685.00 1.81	\$ 71,610.00 1.86

2025 - 2026 EXTRA DUTY SCHEDULE

	Base Salary \$38,500	
	Each unit equals 1% of base salary	
	Activities Director	14
	Head Football	12
	Asst Football	7
	Asst Football	7
	Asst Football	7
	JH Football	5
	JH Football	5
	Head Cross Country	9
	Asst Cross Country	7
	Head Volleyball	12
	Asst Volleyball	7
	Asst Volleyball	7
	JH Volleyball	5
	JH Volleyball	5
	Girls Golf	7
	Head Boys Basketball	12
	Asst Boys Basketball	7
	Asst Boys Basketball	7
	JH Boys Basketball	5
	JH Boys Basketball	5
	Head Girls Basketball	12
	Asst Girls Basketball	7
	Asst Girls Basketball	7
	JH Girls Basketball	5
	JH Girls Basketball	5
	Head Boys Wrestling	12

	Asst Boys Wrestling	7	
	JH Boys Wrestling	5	
	JH Boys Wrestling	5	
	Head Girls Wrestling	12	
	Asst Girls Wrestling	7	
	JH Girls Wrestling	5	
	JH Girls Wrestling	5	
	Head Track	12	
	Asst Track	5	
	Asst Track	2.5	
	Asst Track	2.5	
	Boys Golf	7	
	Spring Play	6	
	One Act Play Lead Director	7	
	One Act Play Assistant Director 1	2.5	
	One Act Play Assistant Director 1	2.5	
	Speech	3	
	Yearbook Sponsor	6	
	Junior Class Sponsor (constant)	3	
	Junior Class Sponsor (rotating)	3	
	Cheer Sponsor	6	
	SkillsUSA	4	
	FBLA Sponsor	6	
	Concession Stand	4	
	Band/Color Guard	5	
	Color Guard	1	
	Vocal Music	3	
All of the above			

positions will be increased by 10% of the original base for a			
maximum of four years if the teacher remains in the same position.			
	Science Olympiad	2	
	Pep Band	3	
	Student Council	2	
	National Honor Society	1	
	Senior Class Sponsor	2	
	Sophomore Class Sponsor	2	
	Freshman Class Sponsor	2	
	8th Grade Sponsor	1	
	7th Grade Sponsor	1	
	STAR Sponsor	2	
	Summer Conditioning (Wt Room)	7	
	Youth Advisory Board Sponsor	2	
	Special Olympics	1	
All of the above positions are static and not subject to the 10% increase.	Friends Program	2	
	Extended Contract	10 Days	
	Extended Contract	20 Days	
	Distance Learning or Dual Credit	\$1,000 per class period per semester	
	FFA Sponsor	\$1,500	
	Secondary HAL($\frac{1}{2}$)	\$750	
	Secondary HAL($\frac{1}{2}$)	\$750	
	Elementary HAL	\$1,500	
	AcaDeca	\$1,300	
	Dance Team	\$1,500	
	Quiz Bowl	\$250	

	Robotics	\$1,500	
	MTSS Problem Solving Team	\$550	

APPENDIX A

Definition of Grievance. A grievance is an allegation by an employee or group of employees that there has been a violation of a provision of the negotiated agreement or a policy of the board of education.

Procedural Steps. The procedure for handling grievances is as set forth below.

Step 1 - Oral Notice to Principal. The grievant shall initiate the grievance by presenting it to his or her principal or immediate supervisor within fourteen (14) days from the date that the grievant knew or should have known of the incident giving rise to the grievance.

Step 2 - Written Grievance to the Principal. If the grievance is not resolved to the satisfaction of the grievant within five (5) days of the meeting with the principal, the grievant representative may present the grievance in writing to the principal.

The principal shall schedule a meeting within three (3) days of receipt of the written grievance to discuss the elements of the grievance. The principal shall submit his or her determination in writing to the grievant within five (5) days of the meeting.

Step 3 - Written Appeal to the Superintendent of Schools. If the determination of the principal is not satisfactory to the grievant, the grievant may appeal it to the superintendent of schools or his or her designated representative. Said appeal shall be presented, in writing, to the office of the superintendent of schools within five (5) days of receipt of the principal's determination.

The superintendent of schools or a designee shall hold a formal meeting within seven (7) days of receiving the written appeal. The superintendent of schools or a designated representative shall make a written determination regarding the grievance within five (5) days of the date of the meeting.

Step 4 - Appeal to the Board of Education. If the determination of the superintendent of schools is not satisfactory to the grievant, the grievant may appeal it to the board within five (5) days of receipt of the superintendent's decision. The board shall hear the grievance within thirty (30) days in open or closed session in accordance with the law. The board shall notify the grievant of its decision within five (5) days of hearing the grievance.

Written Presentation. All grievances presented at Step 2 and subsequent

steps of the procedure shall set forth in writing all facts giving rise to the grievance, the provision(s) of the Agreement or policy alleged to have been violated, the names of the grievant(s), the names of all witnesses, and the remedy sought by the grievant. All grievances at Step 2 and appeals at Step 3 and Step 4 shall be signed and dated by the aggrieved employee. All written answers submitted by the district shall be signed and dated by the appropriate district representative.

Grievance Meetings or Hearings. All meetings and hearings conducted under this procedure up to and including Step 3 shall be conducted in private and shall include only the administration's representatives, the grievant, the grievant's representatives, and witnesses as necessary.

Association Representation. A grievant shall have the right to have an Association representative present to represent the grievant at each level of the grievance procedure.

Reprisals. No reprisals of any kind shall be taken against any employee who uses this grievance procedure in good faith.

Withdrawal of a Grievance. A grievant may withdraw his or her grievance at any level of the procedure without fear of reprisal from any party.

Advanced Step Filing. A grievance shall be filed initially at the level at which the decision resulting in the grievance was made.

Time Limitations. Time limitations herein are critical. All references to days are calendar days. No grievance shall be accepted by the district unless it is submitted or appealed within the time limits set forth in this Agreement. If at any time during the grievance process, it is discovered that the grievance was not filed or appealed in a timely manner, the grievance shall be dismissed. If the grievance is not submitted in a timely manner at Step 1 or Step 2, it shall be deemed to be waived. If the grievance is not appealed to Step 3 in a timely manner, it shall be deemed to have been settled in accordance with the district's Step 2 determination. If the district fails to answer within the time limits set forth in this Agreement, the grievance shall automatically proceed to the next step. When the deadline for taking an action falls on a Saturday, a Sunday or a legal holiday, the time for taking the action shall be extended to the next working day.

Requirement to Grieve. This grievance procedure is not discretionary and cannot be waived except through the express written consent of the board. No administrator or board member, individually, has the authority to waive the requirements of this procedure. Any grievance covered by this procedure but not raised pursuant to the requirements herein, including any grievance abandoned, will be forfeited.

REA & BOE Negotiations Ground Rules 2025-26

Negotiations between the Ravenna Teachers Association (REA) and the Ravenna Board of Education (BOE) shall be conducted with the following ground rules:

- 1) Any or all of the ground rules may be temporarily suspended by either parties. These ground rules simply serve as a guide. They are not part of the “Negotiated Agreement” and are non-binding. They are provided as a courtesy to help define expectations and to clarify roles for the negotiations process.
- 2) No offers or counter offers will be made by either party until the BOE and the REA agree upon the array schools contained in the salary array comparison.
- 3) No offers or counter offers will be made by either parties until the BOE and the REA agree upon the salary array comparison.
- 4) Either party may request a negotiations meeting. The time and place must be agreed upon by both parties.
- 5) After both parties agree upon the salary array comparison, the REA will make the initial offer for any proposed changes to the “Negotiated Agreement”.
- 6) Minutes of each negotiations meeting will be kept by the superintendent.
- 7) Minutes of each negotiations meeting will be disseminated after the REA leadership and BOE leadership have had the opportunity to review the meeting minutes and verify the written minutes of each meeting as a correct reflection of what transpired during the meeting.
- 8) All agreements on individual items reached at the negotiations table are tentative until the entire “Negotiated Agreement” is signed by both parties.
- 9) Final agreements based on the negotiations process will be reduced to writing and submitted to the whole BOE and REA membership for final approval.
- 10) Upon final approval of changes by both the REA and the BOE, the “Negotiated Agreement” will be modified by the superintendent and the modified “Negotiated Agreement” will be disseminated to the BOE Leadership and the REA Leadership for final review and approval.
- 11) If either the BOE or the REA does not wish to continue to negotiate on a particular item. The BOE or REA will extend the courtesy of informing the other party that a final offer for that particular item of negotiation is final or that they do not wish to consider it as part of the negotiations process.
- 12) The board will let the teachers know how many days they anticipate the contract length will be (182 days) for the next contract cycle.

Items to be addressed before the next negotiations meeting:

- 1) Array schools wishing to be included in the salary array comparison need to be provided to the superintendent by the REA.
- 2) Any discrepancies regarding those schools being requested to be included in the array comparison need to be resolved by the REA and the Board of Education.
- 3) A salary comparability array will be prepared by the superintendent.
- 4) The salary array comparisons prepared by the REA and by the superintendent need be

shared with each other, and the REA's placement within the salary array comparison needs to be agreed upon by the REA and by the Board of Education. (in lieu of this, a simple confirmation by the REA that the correct FTE is being calculated by the superintendent will suffice)

- 5) The meeting date and time for the next negotiations meeting will be set by mutual agreement between the REA and the Board of Education.

File: 2022-2023 RPS Negotiated Agreement-Signed



158%

[View](#)

Annotate

2. Information and Action Items

12.1. Discuss, consider, and take all necessary action regarding the FINAL 2022-2023 Certified Negotiated Agreement(attached)

12.2. Discuss, consider, and take all action necessary to the annual Fall school board policy review as recommended by KSB School Law: 2009, 6004, 6013, and 6020

12.3. Discuss, consider, and take all necessary action regarding COVID leave

12.4. Discuss, consider, and take all necessary action regarding the proposed renovation of the Elementary and High School parking lot project

12.5. Discuss, consider, and take all action necessary to the superintendent's contract/compensation, elementary principal's contract/compensation, and

year. No salary shall be paid to a teacher until this is done. It is the responsibility of the superintendent to see that all hours of credit are coded accurately.

6. To be placed on the MA9 or MA18 level a teacher must meet the following conditions:

a. eligible for MA

b. additional hours be of graduate level

c. additional hours to be in teaching field or be some value to the Ravenna Schools

7. A complete transcript shall be placed on file in the school superintendent's office by September 1st, of the contract year.

8. Teachers are only eligible to advance one column or one step in any given year.

ARTICLE V

Leaves

A. Sick Leave

At the beginning of each school year each teacher shall be credited with ten (10) days of sick leave allowance to be used for absences caused by illness or temporary disability of the teacher. Teachers new to the system will be given fifteen (15) days the first year of their employment. Teachers will be allowed to use sick leave for illness in the immediate family: (spouse, children, parents). Sick leave may accumulate from year to year up to fifty (50) days. A doctor's

Negotiations Minutes 2022-2023

October 12th, 2021

The REA and the Ravenna Board of Education met for their first negotiations meeting on the evening of Monday, October 11th, 2021 during the regular school board meeting.

With the assistance of Superintendent Kjar, the REA and the Board discussed/reviewed the following items during that meeting:

1. The timeline for the negotiations process was reviewed by the REA and the Board.
2. The REA and the Board reviewed the "ground rules" for the negotiations process. No changes to the ground rules were offered by either side.
3. The REA and the Board reviewed the proposed list of schools to be used for the array comparability calculation. The Board's proposed list of schools was given consideration and approval by the REA: Those schools included:
 - Amherst
 - Shelton
 - Loup City
 - Pleasanton
 - Centura
 - Gibbon
 - Wood River
 - St. Paul
4. Both the Board of Education & REA were provided with a copy of the "2021-22 Negotiated Agreement" for review.

5. Both the Board of Education and the REA were asked about items the superintendent could research on their behalf in advance of the next meeting.

7. Next Negotiations Session: November 8th @ 6:30 PM-High School Media Center

Meeting concluded amicably at 7:32 PM.

November 8th, 2021

The REA and the Ravenna Board of Education met for their second negotiations meeting on the evening of Monday, November 8th, at 6:30 pm in the HS media center and entered into executive session.

The REA presented their offers to the board of education, which appear in original form on the attached sheet. The board agreed to review the information contained in the proposal and respond to the REA's proposal on or before the next negotiations session.

Next Negotiations Session: December 13th @ T.B.A. in the High School Media Center

Meeting concluded amicably at 6:58 PM.

Mr. Kjar provided the REA with the board's counter proposal on November 9th.

December 13th, 2021

The REA and the Ravenna Board of Education met for their third negotiations meeting on the evening of Monday, December 13th, at 6:30 pm in the HS media center and entered into executive session.

The REA presented their counter offers to the board of education, which appear below.

Proposal A: Base Salary

The REA purposed a base salary of \$36,250 for the 2022-2023 school year. This proposal was approved by the school board.

Proposal B: Health Insurance

The REA proposed that the district continue to pay for health insurance coverage at \$1,050 up to full family coverage at no expense to the certified staff member. This proposal was also approved by the school board.

Proposal C: Assistant MS Wrestling Coach

The REA removed the request for the addition of an Assistant MS Wrestling Coach. The board approved that proposal.

Proposal D: Personal Leave Language

The REA and board approved the clarifying language proposed to personal leave.

Proposal E: Stipend for Teaching Dual Credit

The REA and board agreed to pay a stipend of \$1,000 per class section per semester to any teachers that teaches a dual credit course. This is the same stipend that teachers receive for teaching distance learning classes.

The meeting concluded amicably at 6:58 pm.

Negotiations have concluded for the 2022-2023 school year. The final draft of the negotiated agreement will be presented for approval at the January 10th, 2022 school board meeting.

Ravenna Public School

Activities Handbook



Rules and Regulations

2025-26

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Introduction

Student participation in extracurricular activities has been linked to improved attendance, higher academic achievement and greater student self-confidence and self-esteem. Ravenna Public Schools provides students with the opportunity to participate in a comprehensive activities program which includes athletics, fine arts, and select clubs or organizations associated with academic areas.

Although the school district believes strongly in the value of student activities, participation in the activities program is a privilege, not a right. Students must obey the rules set out in this handbook and any additional rules created by their coach or activity sponsor. This handbook is advisory and does not create a “contract” with parents, students or staff. The administration reserves the right to make decisions and make rule revisions at any time to implement the educational program and to assure the well-being of all students. The administration is responsible for interpreting the rules contained in the handbook. If a situation or circumstance arises that is not specifically covered in this handbook, the administration will make a decision based upon all applicable school district policies, and state and federal statutes and regulations.

Please read this handbook carefully. Students and their parents are responsible for complying with all of the rules and procedures detailed in this booklet.

Parents must sign the acknowledgement and permission to participate form at the end of this handbook before their student will be permitted to participate in the activity programs of the district.

The provisions in this handbook are subject to change at the sole discretion of the Board of Education. From time to time, you may receive updated information concerning changes in the handbook. These updates should be kept within the handbook so that it is up to date. If you have any questions regarding this handbook, please contact the Superintendent for assistance.

Notice of Nondiscrimination

The school district does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The school district prohibits sex discrimination in any education program or activity in any education program or activity that it operates.

Students who believe that they have been the subject of unlawful discrimination or harassment due to their disability, or that have other related concerns or questions, should contact the Section 504 Coordinator: Noah Maulsby at 308452-3249, noah.maulsby@ravennabluejays.org or in person at school.

Students who believe that they have been the subject of unlawful discrimination or harassment on the basis of sex, or that have other related concerns or questions, should contact the following Title IX Coordinator: Ken Schroeder at 308 452-3249, ken.schroeder@ravennabluejays.org, 41750 Carthage Road or in person at school. The School District's specific Notice of Nondiscrimination on the Basis of Sex may be accessed at the following link: <http://wdcrobcolp01.ed.gov/CFAPPS/OCR/contactus.cfm> for the address and phone number of the office that serves your area or call 1-800-421-3481.

Students who believe that they have been the subject of unlawful discrimination or harassment due to their race, color, or national origin, or that have other related concerns or questions, should contact the following Title VI Coordinator: Ken Schroeder at 308 452-3249, ken.schroeder@ravennabluejays.org, 41750 Carthage Road or in person at school.

Students who believe that they have been the subject of any other unlawful discrimination or harassment should contact the superintendent at 38 452-3249, ken.schroeder@ravennabluejays.org or in person at school. Students may report discrimination or harassment to any staff member who will then forward it on to the appropriate coordinator or administrator. The staff member will follow school district policies to respond to the report.

For additional prohibited discrimination and related information, please review school district Policy 3053 – Nondiscrimination.

GENERAL INFORMATION ABOUT THE ACTIVITIES PROGRAM

Academic Eligibility

To be eligible to participate in the school's activity programs, each student must (1) meet Nebraska State Activities Association (NSAA) requirements concerning scholastic eligibility, (2) meet the requirements of board policy including all rules applicable to the activity, and (3) have not less than a 70% grade in two or more classes for a period of one week to remain eligible to participate in any portion of the activities program. Participants must attend practices and participate in all conditioning during any period of ineligibility.

The school district will notify a participant and his or her parents whenever the participant is declared academically ineligible.

Students may not participate in any activity, performance or practice while serving a short-term suspension, long-term suspension, or expulsion from school.

Admission

Event admission is \$6.00 for adults, \$5.00 for students, and \$3.00 for any junior high game. K-12 Ravenna students are free admission. Admission pass price is \$50.00 for an adult pass (covers admission to all home extracurricular events, away events, & conference tournaments). NSAA district events are **not** covered by the adult admission pass.

Eligibility Grades 7-12

Student academic eligibility for participation in extracurricular activities will be determined on a weekly basis. A student will become ineligible by maintaining an average of less than seventy percent (70%) in two or more classes weekly. There is a two week grace period at the start of each quarter. Following the grace period the eligibility report will be run each Tuesday at approximately 11:00 am. The eligibility period runs from Tuesday to the following Tuesday. Ineligible students, will at the discretion of the sponsor, be allowed to participate in practice. Activities affected by the eligibility rule are:

1. All interscholastic contests, including but not limited to, athletics, FFA, FBLA, speech contests, and similar organizations or events.
2. Cheerleading
3. Music competition, performances (except Christmas and Spring concerts), and clinics
4. Ineligible students are not allowed to attend extracurricular activities unless they are a participant in the activity
5. Other activities deemed appropriate by the principal

Attendance at Practices and Contests

Participants in the activities program are expected to attend and be on time at all practices and meetings scheduled by the coach or sponsor. Participants may be excused for absences resulting from a participant's illness, a death in the family, a doctor's appointment, a court appearance, or other absences that are arranged in advance. The coach, sponsor, or director of an activity may require a participant who has an excused absence to complete an alternate assignment for missing a practice, meeting, event, performance, or contest. A participant who is unable to attend a scheduled practice, meeting, or game must contact the coach or sponsor in advance. Students who are absent from school due to illness are not required to provide the coach or sponsor with additional notification of the student's absence from practice.

Students who are absent from school for more than half a day (4 periods) will not be permitted to attend, practice, or participate in an athletic contest or activity performance unless the student has the building principal's prior permission to participate despite the absence.

If a participant misses a scheduled contest or performance, the coach or sponsor may impose discipline up to and including suspension of the participant from the activity for the remainder of the season or length of the activity.

Closings

All activities will be canceled or postponed in the event that school has been called off for inclement weather or any other reason as determined by the administration, unless the administration determines that it is permissible for the activity to continue as scheduled.

Colors

The Ravenna School colors are royal blue and white.

Complaint Procedure

To reduce conflicts in the school's activities program, students and/or their parents should use the district's formal complaint procedure to manage conflicts about the program. The complaint procedure is printed in the school's student handbook and may be found on the district's web site: <http://www.ravennabluejays.org>.

Concussion Awareness

The Nebraska Unicameral has found that concussions are one of the "most commonly reported injuries in children and adolescents who participate in sports and recreational activities and that the risk of catastrophic injury or death is significant when a concussion or brain injury is not properly evaluated and managed."

The School District will:

- a. Require all coaches and trainers to complete a training course approved by the Chief Medical Officers on how to recognize the symptoms of a concussion or brain injury and how to seek proper medical treatment for a concussion or brain injury
- b. On an annual basis provide concussion and brain injury information to students and their parents or guardians prior to such students initiating practice or competition. This information will include:
 - 1 The signs and symptoms of a concussion;
 - 2 The risks posed by sustaining a concussion; and
 - 3 The actions a student should take in response to sustaining a concussion, including the notification of his or her coaches.

A student who participates on a school athletic team must be removed from a practice or game when he/she is reasonably suspected of having sustained a concussion or brain injury in such practice or game after observation by a coach or a licensed healthcare professional. The student will not be permitted to participate in any school supervised team athletic activities involving physical exertion, including practices or games, until the student:

- a. has been evaluated by a licensed healthcare professional;
- b. has received written and signed clearance to resume participation in athletic activities from the licensed healthcare professional; and
- c. has submitted the written and signed clearance to resume participation in athletic activities to the school accompanied by written permission to resume participation from the student's parent or guardian.

If a student is reasonably suspected after observation of having sustained a concussion or brain injury and is removed from an athletic activity, the activity sponsor will complete a "Ravenna Public Schools Accident Report Form" and the parent or guardian of the student will be notified by the school of:

- a. the date and approximate time of the injury suffered by the student,
- b. the signs and symptoms of a concussion or brain injury that were observed, and
- c. any actions taken to treat the student.

The school district will not provide for the presence of a licensed health care professional at any practice or game.

School officials shall deem the signature of an individual who represents that he/she is a licensed health care professional on a written clearance to resume participation that is provided to the school to be conclusive and reliable evidence that the individual who signed the clearance is a licensed healthcare professional. The school will not take any additional or independent steps to verify the individual's qualifications.

Dances

School dances are part of the district's extracurricular activity program. Students who wish to participate in school dances must comply with the activity code. Students may be prohibited from participating in school dances as a consequence for violating school rules or these activity rules. Students who are academically ineligible will not be allowed to attend school dances.

Junior High/Middle School Dances

Junior high/middle school (7-8) dances may be held by clubs and organizations at regularly scheduled times and appropriate seasons but outside the regular school hours. Such activities must end by 10 PM on school days and 11:45 PM on Fridays and Saturdays unless changed by the Principal. School events which allow for an outside date must have the date registered with the principal's office at least one week before the activity is to occur. Forms for registration will be made available prior to the event. Verification of the outside date must be approved by the guest's school administration. Once at the dance, if a student leaves, they will not be permitted to return. Students who are academically ineligible will not be allowed to attend school dances.

High School Dances

Dances may be held by clubs and organizations at regularly scheduled times and appropriate seasons but outside the regular school hours. Such activities must end by 10 PM on school days and 11:45 PM on Fridays and Saturdays unless changed by the Principal. School events which allow for an outside date must have the date registered with the principal's office at least one week before the activity is to occur. All dates of Ravenna 9-12 students must be at least a 9th grade student and cannot be older than 20 years old. Forms for registration will be made available prior to the event. Verification of the outside date must be approved by the guest's school administration. Once at the dance, if a student leaves, they will not be permitted to return. Students who are academically ineligible will not be allowed to attend school dances.

Homecoming (Open to all 9th-12th grade students and approved outside guests, Junior High students are ineligible to attend)

Winter Dance (Open to all Ravenna 7th-12th grade students, only Ravenna 9th-12th grade students are permitted to bring an approved outside guest)

Junior-Senior prom is to be held each year during the spring semester. Only Ravenna High School Junior and Senior students (and their dates) may attend. Ravenna High School students in the 9th and 10th grades may only attend as dates of Juniors and Seniors. Foreign exchange students and prom servers are also allowed to attend prom. Junior High Students are ineligible to attend prom. Outside dates of Ravenna High School Juniors and Seniors must be at least 9th grade students and cannot be older than 20 years old. Students who are academically ineligible will not be allowed to attend school dances.

Electronic Communication

The school board supports the use of technology by coaches, extracurricular sponsors, and other staff members to communicate with students for legitimate educational, extracurricular, and other school-related purposes. However, electronic communication between students and teachers, sponsors, and coaches shall be appropriate at all times and shall not violate any law, district policies, or the Regulations and Standards for Professional Practices Criteria, commonly known as Rule 27 of the Nebraska Department of Education (“Rule 27”). Please see the Social Media Policy For School District Employees for further explanation.

Equipment

Each participant in the athletic portion of the activities program will be issued a locker to store his/her personal belongings and school equipment that has been checked out. Students should secure their athletic lockers with combination locks.

School-owned clothing or equipment that is checked out to individual students remains the property of the school. The clothing or equipment is not to be used or worn by the student except for the intended use. Each piece of equipment or clothing is to be returned to the instructor or coach when the season or the use for such clothing or equipment is over. Each participant is responsible for all equipment checked out to him/her. Students will be assessed the replacement cost for school equipment that has been checked out to him/her and is lost or stolen.

Fundraising

All school-sponsored fundraising activities must be approved by a member of the school district administration. Fundraising for any activity must comply with the district’s policies, including applicable provisions specifically pertaining to Booster Clubs and PTOs for non-school-sponsored fundraising. Use of the school mascot shall not be permitted unless approved by the principal/AD.

Individual Training Rules and Rules of Conduct

Head coaches or sponsors may develop additional training rules or rules of conduct for their activity. Students are responsible for knowing these rules and complying with them.

Initiations and Hazing

Initiations by classes, clubs, or athletic teams are prohibited except by permission of the administration. Hazing in connection with any school organization is absolutely prohibited. Hazing is defined as any activity by which a person intentionally or recklessly endangers the physical or mental health or safety of an individual for the purpose of initiation into, admission into, affiliation with, or continued membership in any school organization. Hazing activities

include, but are not limited to whipping, beating, branding, forced and prolonged calisthenics, prolonged exposure to the elements, forced consumption of any food, liquor, beverage, drug, or harmful substance not generally intended for human consumption, prolonged sleep deprivation, or any brutal treatment or the performance of any unlawful act that endangers the physical or mental health or safety of any person.

Injuries

Participants who suffer any type of injury while involved in extracurricular activities must notify the coach or sponsor immediately. The coach or sponsor will then evaluate the injury and, if necessary, notify the participant's parents or seek immediate medical treatment.

If at any time during participation, a doctor removes an athlete from participation because of an illness or injury, the athlete must have a written release from a doctor before participating again. The written release must be given to the coach or sponsor of the activity.

Note: The release requirement will be satisfied if the initial doctor's order specifies the duration of the student's restriction from participation and/or competition. Also see Concussion Awareness above.

Insurance

The school district does not provide medical or other insurance coverage for students who participate in athletic contests or other activities. It is the parents' responsibility to provide adequate insurance to cover any medical expenses that may be incurred while the student is participating in athletics or other activities.

Lettering Requirements

The following guidelines will be used in determining students' eligibility for lettering:

Basketball:

Any member of the Basketball team may earn a varsity letter by being a member of the team for an entire season. They must adhere to all team rules and regulations, including academic requirements, RPS rules, training rules, practice requirements, and any other requirements established by the head coach.

-In addition, a member must participate in at least 50% of the quarters or play meaningful minutes in a district or state competition to be eligible for a varsity letter.

-If a player is a senior and did not play in 50% of the quarters, they may letter by having been out for basketball for all four years of their high school career.

-Coach's discretion can be used in determining lettering requirements.

Cross Country:

Any member of the Varsity Boys/Girls Cross Country Team may earn a varsity letter by adhering to the following requirements:

- Being a member of the team for an entire season.
- Adhere to all team rules, regulations; including academic requirements, RPS rules, training rules, practice requirements, and any other requirements established by the head coach.
- Compete in at least 4 of the 6 scheduled varsity meets other than Districts and State and place in the top half of competitors at the meet.
- **First 6 runners for Ravenna
- Have an average course time of less than:
 - 24:00 minutes for boys
 - 27:00 minutes for girls
- If they fail to make the average time for their gender, they may also earn a letter by having an increase in time of 2:00 minutes or more when you do the following. (average the two highest times and then average the two lowest times and subtract to find the difference.)
- Coach's discretion can be used in determining lettering requirements.

Football:

- Any member of the Varsity Football Team may earn a varsity letter by being a member of the team for an entire season. They must adhere to all team rules and regulations, including academic requirements, RPS rules, training rules, practice requirements, and any other requirements established by the head coach.
- In addition, a member must participate in at least 50% of the scheduled contests for the entire season to be eligible for a varsity letter.
 - If a player is a senior and did not play in 50% of all quarters of varsity play, he may letter by having been out for football all four years of high school career.
 - All members who have met the general criteria will receive a varsity letter if the team wins the state championship.
 - Coach's discretion can be used in determining lettering requirements.

Golf (Boys & Girls):

- Any member of the Varsity Golf Team may earn a varsity letter by being a member of the team for an entire season. They must adhere to all team rules and regulations, including academic requirements, RPS rules, training rules, practice requirements, and any other requirements established by the head coach.
- In addition, a member must participate in at least 50% of the matches or the district, state championships to be eligible for a varsity letter.
 - All members who have met the general criteria will receive a varsity letter if the team wins the state championship.
 - If a player is a senior and did not play in 50% of the matches, he may letter by having been out for golf for all four years of his high school career.
 - Coach's discretion can be used in determining lettering requirements

Instrumental and Vocal Music:

- Participants must have a current average of 93% or better, and have had a 93% or better for the previous 3 quarters. Criteria for earning an "A" are outlined in the music handbook and/or are available from the instructor

- Participants must demonstrate high quality rehearsal and performance habits, exhibit and encourage a positive attitude toward the music program, and demonstrate strong positive leadership skills.
- Participants must attend all scheduled rehearsals, performances, and contests unless previously excused by the director.
- Participants with any quarter of a “C” or more than one quarter with a “B” will not be eligible to letter in the activity.

Play Production:

- Any student who receives an individual acting award during the season may receive a letter.
- Director’s discretion can be used in determining lettering requirements.

Speech:

- Compete in at least four tournaments.
- Practice with his or her coach once a week.
- Be recommended to letter by their coach.

Student Managers:

- In order to letter, the student manager must be in high school, complete the season and have the recommendation of the head coach of the sport involved.

Track:

An athlete must:

- Place in the top six of an individual event or relay race at a meet containing 4 or more teams.
- Finish the season with the track team.
- Coach’s discretion can be used to determine lettering requirements.

Volleyball:

Any member of the Varsity Volleyball Team may earn a varsity letter by being a member of the team for an entire season. They must adhere to all team rules and regulations, including academic requirements, RPS rules, training rules, practice requirements, and any other requirements established by the head coach.

- In addition, a member must participate in at least one third of the scheduled sets played for the entire season to be eligible for a varsity letter.
- If a player is a senior and did not play in one third of all sets of varsity play, she may letter by having been out for volleyball all four years of high school career.
- All members who have met the general criteria will receive a varsity letter if the team wins the state championship.
- Coach’s discretion can be used in determining lettering requirements.

Wrestling:

An athlete must:

- Place in the top 3 in a tournament containing 8 or more teams (OR)
- Score at least 6 team points in Dual Meets (OR)
- Wrestle at least ½ of all varsity matches throughout the year (OR)
- Be a senior and wrestled all 4 years

-Coach's discretion can be used in determining lettering requirements

Girls Wrestling:

An athlete must:

- Start and end the season on the wrestling team
- Attend all practices and adhere to all rules and expectations of the team
- Place in the top 4 at a varsity wrestling match containing 8 or more teams (OR)
- Wrestle at least ½ of all varsity matches throughout the year
- Be a senior and wrestled all 4 years
- Coach's discretion can be used in determining lettering requirements

Mascot

The official emblem for boys' and girls' athletic teams is the Blue Jays. The mascot cannot be used for non-school-sponsored purposes unless approved by the principal/AD.

Practices

The individual head coach or sponsor, in cooperation with the high school principal, will schedule all starting times of practices. All participants are expected to be ready at the time set by the coach or sponsor.

To be eligible to practice, a participant must satisfy the following requirements:

1. Submit to the coach or sponsor the following forms:
 - a. Student Activities Physical Form
 - b. Ravenna Public Schools Permission to Participate
 - c. NSAA Student & Parent Consent Form
 - d. Authorization & Acknowledgement of Activities Handbook
 - e. Acknowledgement of Activities Code of Conduct
 - f. New West Release Agreement
 - g. Family Physical Therapy Release Agreement
 - h. A signed Acknowledgement of Activities Code of Conduct that indicates the student and parent(s) understand the school's position regarding the use or possession of alcohol, tobacco/nicotine, and other related drugs.
 - i. Furnish proof of insurance to the high school principal/AD through the Ravenna Public Schools Permission to Participate Form.

Reimbursement

When students and staff are participating in a *school sponsored activity* that requires them to be absent from school at meal times the following guidelines will be used for meal allowances: Breakfast-\$5.00, Lunch-\$10.00, and Dinner-\$10.00. The school district will also provide transportation and lodging for students and sponsors.

Reimbursement for "extended" stays at national/state/district level competition and for students attending such events who did not qualify for the competition at such events will be handled in the following manner. If an activity sponsor would like to take students to competition who did not qualify to compete, for the purpose of "program development" or "rewarding" the student for participation in the activities program, they may do so, but they must use money from their activity fund to do so. As an example, if a student did not qualify to go wrestle at the state wrestling meet, and the coach still wants to take that student along to the state meet, the fees (room, lodging, entry fee to event) associated with that will be taken from the wrestling activity account. If an activity sponsor wants to arrive "early" or "stay late" at a competition that his/her team or individual competitor has qualified for, they may do that with administrative approval and provided that they have the money in their activity account to pay for the "extended stay". An example of this would be state basketball. If the team plays at 2:00 on Thursday, they could easily leave Thursday morning and make it to the game. However, if the coach would like to go down the night before (Wednesday), the coach would need to have that money in their activity account to pay for the meals and lodging associated with the Wednesday night stay. Furthermore, if the team were to get "beat out" on Thursday and wish to stay and have the student athletes experience the rest of the tournament play on Friday and Saturday for the purpose of "program development" or "reward," the money for such an "extended stay" would come out of the basketball activity fund for the hotel, meals, entry free for the event associated with the extended stay. In essence, general fund money will support the activity participants and sponsors with the necessary food, lodging, and entry fees needed to compete for the time they are qualified/required to compete. However, any "extended" time they stay at the event will be the financial responsibility of that activity sponsor's activity account, which is energized through charitable donations and fundraising, not tax revenue. If the funds required for the "extended stay" are not available at the time of the request for the "extended stay," it will not be approved by the administration.

Secret Organizations

Secret organizations are prohibited. School officials shall not allow any person or representative of any such organization to enter upon school grounds or school buildings for the purpose of rushing or soliciting students to participate in any secret fraternity, society or association.

Student Manager, Helpers, or Activity Aids

Students wishing to serve as student volunteers for extracurricular activities must gain the permission of the activity coach or sponsor. Student volunteers must comply with all of the rules and procedures contained in this handbook.

Sunday and Wednesday Night Activities

In order to provide students sufficient time away from school for family-related activities, the school will endeavor not to schedule activities on Wednesday evenings or on Sundays. Practices will be organized so that all participants are showered, dressed and/or leave the facilities by 6:00 p.m. on Wednesday nights. An exception to this guideline would be when a team, group of students, or an individual may be required to participate in an activity sponsored by the

conference, district, or state on a Wednesday night. Practices scheduled for a Sunday must have the prior approval of the superintendent.

Transportation

All participants are expected to ride to and from away activities by means of approved school transportation.

A participant may ride home with his or her parent/guardian only if the parent/guardian personally contacts the sponsor at the activity. A participant may ride home with an adult if the participant's parent/guardian has personally contacted the principal prior to the activity and the adult personally contacts the sponsor at the activity prior to leaving with the student. Parents are discouraged from requesting to take their children home after an away contest or performance. Travel to and from an event provides time for the students to further develop a strong team concept.

Weight Room

The weight room has been developed to help each athlete, student, or adult in the community maintain a level of physical fitness. No one may use the weight room or equipment without proper supervision. The school will develop a schedule for use of the weight room by athletes during the school year and during the summer months.

The weight room is a high demand area within the school facilities. The following guidelines will help determine the priorities in reference to use if more than one group desires to use the facility at the same time:

1. Physical education instruction
2. By the team sports, which are in season
3. Conditioning programs for athletes not currently out for a sport, provided their use does not interfere with the sports in season and provided they have an adult sponsor providing direct supervision
4. Summer conditioning programs
5. Adult education

SECTION TWO: AVAILABLE ACTIVITIES

AcaDeca

The Academic Decathlon is the only annual high school academic competition organized by the non-profit United States Academic Decathlon Association. The competition consists of seven multiple choice tests, two performance events, and an essay.

Athletic Teams

Basketball (boys and girls)

Cross County (boys and girls)

Football

Golf (boys and girls)

Track (boys and girls)

Volleyball

Wrestling

Girls Wrestling

Band

The school district sponsors marching band, pep band, and concert band. Participants must be enrolled in band class in order to be eligible to participate in these groups.

Cheer Squad

Participants are selected by the sponsor(s) or judges appointed by the sponsor. Members of the cheer squad will attend all home and selected away athletic contests. Away events must include postseason contests for football, volleyball, and basketball unless approved by administration.

Dance Team

Dance Team is a team of participants that participates in competitive dance. In a routine, a squad will incorporate a specific dance style, technical work, and, depending on the routine and/or cheers. Dance teams are also popular in performance dance, especially at sporting events, most commonly performing during the pregame and halftime periods of football and basketball games.

Drama Club

The Drama Club is open to all students interested in any aspect of theater and offers varying levels of involvement. The main focus of this club is to produce a one-act play for fall competition.

Future Business Leaders of America (FBLA)

FBLA is an integral part of the vocational business department and membership is limited to those students with at least one semester of work in the business education field. One of the primary objectives of FBLA is developing leadership and responsibility.

Future Farmers of America (FFA)

FFA is an integral part of the agricultural education department and all students of that department are urged to belong. The activities include training in leadership, opportunities for travel and recreation, and safety and community service activities. Students may participate in field trips, conventions, judging contests and hands-on experience.

SkillsUSA

SkillsUSA is a national partnership of students, teachers and industry representatives working together to ensure America has a skilled workforce. SkillsUSA is an individual membership organization serving middle school, high school and college/postsecondary students who are preparing for careers in technical, skilled and service occupations, including health occupations. SkillsUSA Inc. is a national nonprofit and tax-exempt organization.

National Honor Society (NHS)

The National Honor Society is a national organization that recognizes student character, scholarship, leadership, and service to the school.

Student members shall be selected from the junior and senior classes by the high school faculty. The results of the selection will be announced annually.

Robotics

In Robotics, teams of students are tasked with designing and building a robot to play against other teams from around the world in a game-based engineering challenge. Classroom STEM concepts are put to the test on the playing field as students learn lifelong skills in teamwork, leadership, communications, and more. Tournaments are held year-round at the regional, state, and national levels.

Science Olympiad

Science Olympiad is a national non-profit organization dedicated to improving the quality of K-12 science education, increasing male, female and minority interest in science, creating a technologically-literate workforce and providing recognition for outstanding achievement by both students and teachers. These goals are achieved by participating in Science Olympiad tournaments and non-competitive events, incorporating Science Olympiad into classroom curriculum and attending teacher training institutes.

Student Council

The purpose of student government is to arouse the spirit of loyalty toward the school, to promote good citizenship, to sponsor school activities, to extend the spirit of good fellowship throughout the student body, to foster a spirit of cooperation between the students and faculty and to seek to develop a spirit of cooperation, goodwill and better understanding with other schools. The organization, operation and scope of the student government shall be administered by the superintendent or designee.

Speech

Students compete in 12 different categories of competition. These include debate, current events speaking, and several theater type acting events.

STAR

STAR stands for Students Teaching About Responsibilities. STAR is a group of student leaders selected from grades 7-12, who elect to promote positive leadership in the school and in the community.

Student Publications

The yearbook is published by the Journalism class along with the help of its teacher. The annual is financed by funds raised from the sale of the books.

Vocal Music

Vocal Music provides students with the opportunity to learn the essentials of vocal music performance. Various forms of vocal music are performed. Students have the opportunity to participate in swing choir and show choir competitions throughout the course of the year.

Quiz Bowl

Quiz Bowl is a game in which two teams compete head-to-head to answer questions from all areas of knowledge including history, literature, science, fine arts, current events, sports, and popular culture.

SECTION THREE:

NEBRASKA STATE ACTIVITY ASSOCIATION RULES

Eligibility

In order to represent a high school in interscholastic athletic competition, a student must abide by eligibility rules of the Nebraska School Activities Association. Eligibility requirements are established by the NSAA in its Constitution and its Bylaws and Approved Rulings. These documents can be found online at <http://nsaahome.org/yearbook.php>. A summary of the major rules governing student eligibility and participation is given below. The established NSAA Constitution & Bylaws overrule any conflicting or inaccurate information presented below. Contact the principal, activities director, or the activity sponsor or coach for an explanation of the complete rule.

1. Student must be a bonafide student of their member school and have not graduated from any high school.
2. After a student's initial enrollment in grade nine, he/she shall be ineligible after eight semesters of school membership beginning with his/her enrollment in grade nine.
3. Student is ineligible if nineteen years of age before August 1 of current school year. (Student in grades 7 or 8 may participate on a high school team if he/she was 15 years of age prior to August 1 of current school year.)
4. Student must be enrolled in some high school on or before the eleventh school day of the current semester.
5. **Guardianship does not fulfill the definition of a parent.** If a guardian has been appointed for a student, the student is eligible in the school district where his/her natural parent(s) have their domicile. Individual situations involving guardianship may be submitted to the Executive Director for his/her review and a ruling.
6. A student entering grade nine for the first time after being promoted from grade eight of a two-year junior high, or a three-year middle school, or entering a high school for the first time after being promoted to grade ten from a three-year junior high school is eligible. After a student makes an initial choice of high schools, any subsequent transfer, unless there has been a change of domicile by his/her parents, shall render the student ineligible for ninety school days. If a student has participated on a high school team at any level as a seventh, eighth, or ninth grade student, he/she has established his/her eligibility at the high school where he/she participated. If the student elects to attend another high school upon entering ninth or tenth grade, he/she shall be ineligible for ninety school days.
7. **Student eligibility related to domicile can be attained in the following manners:**
 - a. If the change in domicile by the parents occurs during a school year, the student may remain at the school he/she is attending and be eligible until the end of the school year or transfer to a high school located in the school district where the parents established their domicile and be eligible.

b. If the parents moved during the summer months and the student is in grade twelve and the student has attended the high school for two or more years, the student may remain at the high school he/she has been attending and retain eligibility.

c. If a student elects to remain at the high school where he/she initially enrolled after being promoted from grade eight of a middle or junior high school, or grade nine of a junior high school, he/she is eligible at that school, or is eligible at a high school located within the school district in which the parents established their domicile.

d. **If the legal parents of a student change their domicile from one school district that has a high school to another school district that has a high school, the student shall be eligible immediately in the school district where the parents established their domicile.**

8. Nebraska transfer students whose name appears on the NSAA transfer list prior to May 1 shall be eligible immediately in the fall. Those students whose name does not appear on the NSAA transfer list prior to May 1 shall be ineligible for ninety school days, with such transfers being subject to hardship waiver guidelines.

9. Nebraska transfer students must have signed and delivered all forms necessary to make such transfer to the school in which he/she intends to enroll for the 2025-26 school year prior to May 1, 2025; for the student to be eligible. The school to which the transfer is being made must have notified the NSAA office via an NSAA online transfer form, no later than May 1, 2025. The student would become ineligible for ninety school days the next fall if the student were to change his/her mind and decide not to transfer. If such student were to transfer to the new school, but later decides to return to his/her former district before 90 school days have elapsed, such student will be ineligible in the former district for 90 school days, with the ineligibility period commencing at the start of the fall semester. Those students, who did not have their enrollment forms signed, delivered and accepted prior to May 1, 2025, shall be ineligible for ninety school days, with such transfers being subject to hardship waiver guidelines.

10. Once the season of a sport begins, a student shall participate in practices and compete only in athletic contests/meets in that sport, which are scheduled by his/her school. Any other competition will render the student ineligible for a portion of, or all of, the season in that sport. The season of a sport begins with the first date of practice as permitted by NSAA rules.

11. During the season of a particular sport, athletes participating in that sport for a high school may attend, but may not physically take part, either as an individual or as a member of a team, in the sport activity in which instruction is being offered in the clinic, camp or school.

12. A student shall not participate on an all-star team while a high school undergraduate.

13. A student must maintain his/her amateur status.

NSAA Sportsmanship Rules

Students must abide by the Nebraska School Activities Association Sportsmanship Rules. A complete copy of these rules can be found at <http://www.nsaahome.org/nsaforms/pdf/manualsp.pdf>. Unsportsmanlike conduct shall include physical or verbal assault upon any participant, game official, or spectator, or any acts, which may endanger the personal safety of individuals involved, or acts, which hinder the normal progress of a contest or lead to the restriction or discontinuance of a contest.

If a student, participant, patron, and/or staff member representing a member school acts in a manner constituting unsportsmanlike behavior during such competition the member school and/or individuals shall be subject to penalties. A student, participant, patron, and/or staff member may not be permitted to attend activities if involved in unsportsmanlike conduct.

SECTION FOUR:

CODE OF CONDUCT

All students associated with Ravenna Public Schools and participating in extracurricular or school sponsored activities (including all NSAA activities) are required to avoid conduct that is detrimental to the integrity of and public confidence in the school. Rules promoting lawful, ethical, and responsible conduct serve the interests of all people associated with the school. Illegal and irresponsible conduct puts people at risk, tarnishes the reputation of the offender and everyone else associated with the school, and undermines the public support and respect of the school district.

Standard of Conduct

Participation in school-sponsored or extracurricular activities is a privilege and not a right. Participants must follow board policy, this code, and all the training rules and rules of conduct of the coaches and/or activity sponsors. Students participating in school-sponsored or extracurricular activities are held to a high standard. Students are expected to conduct themselves in a way that is lawful, responsible, promotes the values upon which the school is based, and that brings credit to themselves and the school. Students who fail to live up to the required standard of conduct are guilty of detrimental conduct and subject to discipline under all school policies, the general student code of conduct, and these Activity Participation Rules.

Coach and Sponsor Rules

Coaches and/or activity sponsors shall establish training rules or rules of conduct for participation in and for attendance at the activity or event. General training rules or rules of conduct shall be established prior to the activity or event. This Code shall control in the event that there is a conflict with coach or sponsor rules.

Prohibited Conduct

Students in school-sponsored and/or extracurricular activities may not engage in the following conduct:

1. Receipt of a criminal citation by law enforcement for any reason.
2. Conviction of a crime in adult court or the adjudication of a criminal charge in juvenile court.
3. Any behavior that is illegal under the laws of Nebraska or the United States of America regardless of whether it results in a criminal charge or conviction.
4. Any conduct that substantially interferes with the educational process or disrupts the activity or event.
5. Possession, use, distribution, or being at parties in the presence of alcohol, illicit drugs, tobacco/nicotine, or controlled substances, or any lookalike or imitations thereof, without parental supervision, or being under the influence of alcohol, illicit drugs, tobacco/nicotine, or controlled substances, or any lookalike or imitations thereof. "Lookalike or imitations" means

substances such as K2 and products like electronic cigarettes, vapor pens, etc. (Note: the term “under the influence” for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the use or abuse of any substance for the purpose of inducing a condition of intoxication, stupefaction, depression, giddiness, paralysis, inebriation, excitement, or irrational behavior, or in any manner changing, distorting, or disturbing the auditory, visual, mental, or nervous processes).

6. Hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/rookies; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault.

7. Bullying which shall include cyber-bullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target.

8. Using any Internet or social networking websites to make statements, post pictures, or take any other actions that are indecent, vulgar, lewd, slanderous, abusive, threatening, harassing or terrorizing.

9. Violating any school policy or a coach's or activity sponsor's training rules or rules of conduct.

10. Dressing or grooming in a manner which is (A) dangerous to the student's health and safety or a danger to the health and safety of others, (B) lewd, indecent, vulgar, or plainly offensive, (C) materially and substantially disruptive to the work and discipline of the school or an extracurricular activity, (D) interpreted to advocate the use of illegal drugs or other substances by a reasonable observer.

11. Failing to report for an activity at the beginning of a season unless excused by the coach or activity sponsor.

12. Failing to attend scheduled practices and meetings unless excused by the coach or activity sponsor.

Such conduct is prohibited during the school year and while students are participating in school-sponsored events during summer months, regardless of whether it occurs on-campus or off-campus. School year means the period commencing on the first day of fall sports practice through the last day of spring sports practice, events, or attendance at school for a given school

year. Summer months means the period commencing after the last of spring sports practice, events, or attendance at school for a given school year until the first day of fall sports practice.

Discipline

Students who violate any provision of these Activity Participation Rules may be subject to discipline up to and including expulsion from extracurricular activities and school sponsored events. Disciplinary action may include a probationary period and conditions that must be satisfied prior to or following reinstatement. Administrators and coaches will take the following into consideration when making disciplinary decisions:

1. Any prior or additional misconduct;
2. The nature and seriousness of the offense;
3. The motivation for the offense;
4. The amount of violence involved;
5. The student's demeanor and attitude regarding the violation;
6. The actual, threatened, or potential risk to the student and others due to the student's behavior;
7. Whether the student has compensated or will compensate the victim in the event of property damage or personal injury;
8. Whether the circumstances of the violation are likely to recur;
9. The student's willingness to participate in evaluations, counseling, or other programs;
10. Any mitigating factors;
11. Any other relevant factors.

If suspended, the student must continue to participate in practices and conditioning during the suspension if required by the coach or activity sponsor. The failure to comply with the practice and conditioning requirement will make the student ineligible for reinstatement to the activity.

Evaluation, Counseling, and Treatment

Apart from any other disciplinary procedures, students who violate any provision of these rules may be required to undergo a formal clinical evaluation at the administration's discretion. Based upon the results of that evaluation, the student may be encouraged or required to participate in an education program, counseling, or other treatment deemed appropriate by the evaluating professional.

Reporting of Incident

Students shall report any violation of these rules to the coach, principal, or superintendent no later than 30 minutes after the beginning of the next school day after the violation has occurred. Failure to report an incident will constitute a violation of these rules and will be taken into consideration in making disciplinary determinations under this policy.

Discipline Procedures

Prior to any disciplinary action under this activities code, the following procedures shall be followed:

1. The coach or activity sponsor shall make an investigation of alleged violation and provide an opportunity for the student to present his or her version of the facts surrounding the alleged violation.
2. The student and his/her parent or guardian shall be given oral or written notice of the information obtained as a result of the investigation and provided an opportunity to confer with the coach or sponsor and building principal or activities director regarding the incident and any resulting disciplinary action.
3. The coach or activity sponsor shall make a decision regarding disciplinary action after steps 1 and 2 have been followed and shall report to and consult with the principal regarding the decision.
4. The student or the student's parents will be given written notice of the disciplinary action taken within a reasonable amount of time by the activity sponsor.

Consequences

a. First Offense

- i. The parent and student will be required to attend a meeting with the high school principal and activities director to discuss the positive test results and the corresponding consequences.
- ii. The student will be allowed to practice.
- iii. The student will be ineligible to publicly perform in any extracurricular activity for 10 calendar days and a minimum of 1 competition. The day of the positive test result shall be the first day for counting purposes. If the activity ends prior to the 10 calendar days, the consequence will carry over to the next activity.
- iv. The student will complete a drug, alcohol, and/or nicotine/tobacco education program provided by the school. This educational component must be completed before the student will be allowed to return to competition.

v. Students will write apology letters to the following people/groups, while reflecting on how their choice has impacted these people/groups:

a) Parents

b) All extracurricular activity sponsor(s)/coach(es) the student is a part of

c) Teammates for all extra curricular activities the student is a part of

vi. The student will write a two-page paper answering the following writing prompts:

a) Why did you choose to use the substance you tested positive for?

b) Describe your frequency of use of the substance you tested positive for.

c) What are the detrimental physical health impacts of using the substance you tested positive for?

d) What are the detrimental mental health impacts of using the substance you tested positive for?

e) What are the legal implications of using the substance you tested positive for?

f) How has your decision to use the substance you tested positive for impacted your parents, your peers, your teammates, and your school community?

g) What are your intentions for using or not using the substance you tested positive for in the future?

This paper will be submitted to the high school principal and the activities director and must be completed to the high school principal and the activities director's satisfaction before the student can return to competition.

vii. The student shall participate in a drug and alcohol assessment provided by the school from a certified substance abuse counselor or licensed mental health provider who holds a valid license that includes in its scope of practice the ability to administer substance abuse evaluations and/or treatment.

viii. Following the drug and alcohol assessment, the student and parents will meet with the high school principal, activities director, and the certified substance abuse counselor or licensed mental health provider to review the results and recommendations of the assessment. This meeting must be held before the student can return to competition.

ix. The student and the parents must agree to follow the recommendations provided by the certified substance abuse counselor or licensed mental health provider, which the administration deems to be appropriate and necessary, in order to be able to return to competition. Any recommendations the administration deems appropriate and necessary will be at the parent's expense.

x. Prior to returning to competition, the student and parent must schedule a "re-entry meeting" with the high school principal to ensure the student has met all of the criteria to return to competition.

b. Second Offense

i. The parent and student will be required to attend a meeting with the high school principal and activities director to discuss the positive test results and the corresponding consequences.

ii. The student shall be allowed to attend practice.

iii. The student will be ineligible to publicly perform in any extracurricular activity for 20 calendar days and a minimum of 2 competitions. The day of the positive test result shall be the first day for counting purposes. If the end of the activity precedes the end of the 20 days, the consequence will carry over to the next activity.

iv. The student will complete a mutually agreed upon drug, alcohol, and/or nicotine/tobacco education program at the parent's expense. This educational component must be completed before the student will be allowed to return to competition.

v. Students will write apology letters to the following people/groups, while reflecting on how their choice has impacted these people/groups:

a) Parents

b) All extracurricular activity sponsor(s)/coach(es) the student is a part of

c) Teammates for all extracurricular activities the student is a part of

vi. The student will write a two-page paper answering the following writing prompts:

a Why did you choose to use the substance you tested positive for?

b Describe your frequency of use of the substance you tested positive for.

c What are the detrimental physical health impacts of using the substance you tested positive for?

d What are the detrimental mental health impacts of using the substance you tested positive for?

e What are the legal implications of using the substance you tested positive for?

f How has your decision to use the substance you tested positive for impacted your parents, your peers, your teammates, and your school community?

g What are your intentions for using or not using the substance you tested positive for in the future?

This paper will be submitted to the high school principal and the activities director and must be completed to the high school principal and the activities director's satisfaction before the student can return to competition.

vii. The student shall participate in a drug and alcohol assessment from a certified substance abuse counselor or licensed mental health provider who holds a valid license that includes in its scope of practice the ability to administer substance abuse evaluations and/or treatment. This evaluation will be at the parent's expense and the parents must agree to share the recommendations yielded from the assessment with the school.

viii. Following the drug and alcohol assessment, the student and parents will meet with the high school principal, activities director, and the certified

substance abuse counselor or licensed mental health provider to review the results and recommendations of the of the assessment. This meeting must be held before the student can return to competition.

ix. The student and the parents must agree to follow the recommendations provided by the certified substance abuse counselor or licensed mental health provider, which the administration deems to be appropriate and necessary, in order to be able to return to competition. Any recommendations the administration deems appropriate and necessary will be at the parent's expense.

x. Prior to returning to competition, the student and parent must schedule a "re-entry meeting" with the high school principal to ensure the student has met all of the criteria to return to competition.

c. Third Offense

i. The student will be ineligible to practice or publicly perform in any extracurricular activity for one calendar year from the date of the third positive test or end upon graduation. The day of the positive test result shall be the first day for counting purposes.

d. Fourth Offense

i. The student will be ineligible to participate in any extracurricular activity for the remainder of the student's time at the school district.

Guidance & Examples Regarding Application of Consequences.

a) The period of activity suspension begins the day the consequence is decided upon and imposed by the AD/Principal and shall be counted in calendar days, not school days.

b) The student may practice/participate, but not compete during the period of activity suspension, at the sponsor's discretion.

- c) The student may attend competition, but not compete, during the activity suspension, at the activity sponsor's discretion.
- d) The student may not participate in any competition during the suspension period, even if the participant has satisfied the number of event/competition suspension(s) s/he is required to meet to fulfill the activity suspension requirements.
- e) If a student is not restricted from participating in an activity event/competition during the activity suspension, due to an absence of activity events/competitions during the period of suspension, the student is then required to be restricted from the next event/competition for which they are eligible that occurs outside of the activity suspension time frame.
- f) Activity sponsors are allowed to develop disciplinary consequences specific to their activity that restrict event/competition participation based on their specific activity guidelines, provided they are in the sponsor's specific activities by-laws or handbook. As a result, the student may receive an additional event/competition suspension, due to the specific by-laws or handbook of an activity. This additional event/competition suspension can only be applied by the activity sponsor with administrative approval and with the understanding that the parent and student have due process rights to contest such suspension to the administration. As an example, if a student in FFA is at a summer, school-sponsored FFA activity and earns a 10-day activity suspension, and the corresponding 1 minimum event/competition suspension, the student's activity suspension would begin the first day of fall practice and end 10 days thereafter. Even if the student were to be suspended from 1 event/competition during the 10-day suspension that was not an FFA event/competition, the FFA Sponsor could still suspend the student from 1 or more FFA event/competition, provided such suspension was provided for in the FFA Handbook or FFA By-Laws.

Review of Coach's Decision

A student or the student's parents may, within 5 school days of the notice of disciplinary action from the coach or activity sponsor, notify the principal/AD in writing of their request for a review of the coach or activity sponsor's determination. The principal/AD or his or her designee shall review the situation and render a decision within 3 school days from the date of the request for review. The superintendent's decision shall be in writing and shall be final.

Misrepresentations

Any misrepresentation of fact by a student regarding any alleged violation of these rules shall be considered a separate violation of these rules, and the student shall be subject to additional disciplinary action.

Questions

Any parent or student who has questions about board policy, this code, training rules or rules of conduct of coaches or activity sponsors, or their interpretation or application shall consult with the activities director and/or the superintendent.

Assistance

Students are encouraged to consult with their coach, an administrator, a counselor, or a teacher to obtain access to educational, counseling, and other programs and resources that may be available to help avoid misconduct that may result in discipline under this policy.

A Parent's Guide to Concussions

WHAT IS A CONCUSSION?

A concussion is a brain injury which results in a temporary disruption of normal brain function. A concussion occurs when the brain is violently rocked back and forth or twisted inside the skull as a result of a blow to the head or body. An athlete does not have to lose consciousness ("knocked-out") to suffer a concussion.

CONCUSSION FACTS

- It is estimated that more than 140,000 high school athletes across the United States suffer a concussion each year. (Data from NFHS Injury Surveillance System).
- Concussions occur most frequently in football, but girl's lacrosse, girls' soccer, boy's lacrosse, wrestling and girls' basketball follow closely behind. All athletes are at risk.
- A concussion is a traumatic injury to the brain.
- Concussion symptoms may last from a few days to several months.
- Concussions can cause symptoms which interfere with school, work, and social life.
- Athletes who have symptoms from a concussion should not return to sports because they are still at risk for prolonging symptoms and further injury.
- A concussion may cause multiple symptoms. Many symptoms appear immediately after the injury, while others may develop over the next several days or weeks. The symptoms may be subtle and are often difficult to fully recognize.

WHAT ARE THE SIGNS AND SYMPTOMS OF A CONCUSSION?

Signs Observed by Parents or Guardians

- Appears dazed or stunned
- Is confused about assignment or position
- Forgets an instruction
- Is unsure of game, score, or opponent
- Moves clumsily
- Answers questions slowly
- Loses consciousness (even briefly)
- Shows behavior or personality changes
- Can't recall events prior to hit or fall
- Can't recall events after hit or fall

Symptoms Reported by Athlete

- Headache or "pressure" in head
- Nausea or vomiting
- Balance problems or dizziness
- Double or blurry vision
- Sensitivity to light or noise
- Feeling sluggish, hazy, foggy, or groggy
- Concentration or memory problems
- Confusion
- Does not "feel right"

WHAT SHOULD I DO IF I THINK MY CHILD HAS HAD A CONCUSSION?

An athlete who is suspected of having a concussion must be removed from play immediately, whether it a game or practice. Continuing to participate in physical activity after a concussion can lead to worsening concussion symptoms, increased risk of further injury, and even death. Parents and coaches are not expected to be able to “diagnose” a concussion, as that is the job of a medical professional. However, they must be aware of the signs and symptoms of a concussion and if they are suspicious, the child must stop playing:

WHEN IN DOUBT – SIT THEM OUT!

Every athlete who sustains a concussion needs to be evaluated by a health care professional who is familiar with sports concussions. Parents should call their child’s physician, explain what has happened, and follow the physician’s instructions. A child who is vomiting, has a severe headache, or has difficulty staying awake or answering simple questions should be taken to the parent’s doctor or emergency room immediately.

WHEN MAY AN ATHLETE RETURN TO PLAY FOLLOWING A CONCUSSION?

No athlete who has suffered a concussion should return to play or practice the same day. Previously, athletes were allowed to return to play if their symptoms resolved within 15 minutes of the injury. Studies have shown that the young brain does not recover quickly enough for an athlete to return to activity in such a short time.

Concerns about athletes who return to play too quickly have led state lawmakers in Oregon and Washington to pass laws stating that **no athlete shall return to play on the day he or she suffered a concussion and the athlete must be cleared by an appropriate health care professional before he or she are allowed to return to play in games or practices**. The laws also mandate that coaches receive education on recognizing the signs and symptoms of concussion.

Once an athlete is free of symptoms of a concussion and is cleared to return to play by a health care professional knowledgeable in the care of sports concussions, he or she should proceed with activity in a step-wise fashion to allow the brain to readjust to exertion. On average, the athlete will complete a new step each day. The return-to-play schedule should proceed as below following medical clearance:

Step 1: Light exercise, including walking or riding an exercise bike. No weight-lifting.

Step 2: Running in the gym or on the field. No helmet or other equipment.

Step 3: Non-contact training drills in full equipment. Weight training can begin.

Step 4: Full contact practice or training.

Step 5: Game play.

If symptoms occur at any step, the athlete should cease activity and be re-evaluated by a health care provider.

HOW CAN A CONCUSSION AFFECT SCHOOLWORK?

Following a concussion, many athletes will have difficulty in school. These problems may last from days to months and often involve difficulties with short and long-term memory, concentration, and organization.

In many cases, it is best to reduce the athlete’s class load after the injury. This may include staying home from school for a few days, followed by a lightened schedule for a few days or perhaps a longer period of time if needed. Decreasing the stress on the brain soon after a concussion may reduce symptoms and shorten the recovery period.

WHAT CAN YOU DO?

- Both you and your child should learn to recognize the “Signs and Symptoms” of a concussion as listed above.
- Emphasize to administrators, coaches, teachers, and other parents your concerns and expectations about concussion and safe play.
- Teach your child to tell the coaching staff if he or she experiences such symptoms.
- Teach your child to tell the coaching staff if he or she suspects that a teammate has a concussion.

- Monitor sports equipment for safety, fit, and maintenance.
- Ask teachers to monitor any decrease in grades or changes in behavior that could indicate concussion.
- Report concussions that occurred during the school year to appropriate school staff. This will help in monitoring injured athletes as they move to the next season's sports.

OTHER FREQUENTLY ASKED QUESTIONS:

Why is it so important that an athlete not return to play until they have completely recovered from a concussion?

An athlete who has not fully recovered from an initial concussion is very vulnerable to recurrent, cumulative, and even catastrophic consequences of a second concussive injury. Such difficulties are prevented if the athlete is allowed time to recover from the concussion and return-to-play decisions are carefully made. No athlete should return to sport or other at-risk participation when symptoms of a concussion are present and recovery is ongoing.

Is a "CT scan" or MRI needed to diagnose a concussion?

Diagnostic testing which includes CT ("CAT") and MRI scans are rarely needed following a concussion. While these are helpful in identifying life-threatening brain injuries (e.g., skull fracture, bleeding, swelling), they are not normally used, even by athletes who have sustained severe concussions. A concussion is diagnosed based upon the athlete's story of the injury and the health care provider's physical examination.

What is the best treatment to help my child recover more quickly from a concussion?

The best treatment for a concussion is rest. There are no medications that can speed the recovery from a concussion. Exposure to loud noises, bright lights, computers, video games, television and phones (including text messaging) may exacerbate the symptoms of a concussion. You should allow your child to rest as much as possible in the days following a concussion. As the symptoms decrease, you may allow increased use of computers, phone, video games, etc., but the access must be reduced if symptoms worsen.

How long do the symptoms of a concussion usually last?

The symptoms of a concussion will usually go away within one week of the initial injury. You should anticipate that your child will likely be out of sports for about two weeks following a concussion. However, in some cases, symptoms may last for several weeks or even months. Symptoms such as headache, memory problems, poor concentration, and mood changes can interfere with school, work, and social interactions. The potential for such long-term symptoms indicates the need for careful management of all concussions.

How many concussions can an athlete have before he or she should stop playing sports?

There is no "magic number" of concussions that determine when an athlete should give up playing contact or collision sports. The circumstances surrounding each individual injury, such as the way the injury happened and length of symptoms following the concussion are very important and must be considered when assessing the athlete's risk for further and potentially more serious concussions. The decision to "retire" from sports is a decision best reached following a complete evaluation by your child's primary care provider and consultation with a physician or neuropsychologist who specializes in treating sports concussion.

I've read recently that concussions may cause long-term brain damage in professional football players. Is this a risk for high school athletes who have had a concussion?

The issue of "chronic encephalopathy" in several former NFL players has received a great deal of media attention lately. Very little is known about what may be causing dramatic abnormalities in the brains of these unfortunate retired football players. At this time, we have very little knowledge of the long-term effects of concussions which happen during high school athletics.

In the cases of the retired NFL players, it appears that most had long careers in the NFL after playing in high school and college. In most cases, they played football for over 20 years and suffered multiple concussions in addition to hundreds of other blows to their heads. Alcohol and steroid use may also be contributing factors in some cases. Obviously, the average high school athlete does not come close to suffering the total number or sheer force of head trauma seen by professional football players. However, the fact that we know very little about the long-term effects of concussions in young athletes is further reason to carefully manage each concussion.

Adapted from [A Parent's Guide to Concussion in Sports](#), National Federation of High School Associations.

Some of this information has been adapted from the CDC's "Heads Up: Concussion in High School Sports" materials by the NFHS's Sports Medicine Advisory Committee. Please go to www.cdc.gov/ncipc/tbi/Coaches_Tool_Kit.htm for more information.

AUTHORIZATION AND ACKNOWLEDGEMENT

WARNING: SERIOUS CATASTROPHIC AND PERHAPS FATAL INJURY MAY RESULT FROM ATHLETIC PARTICIPATION

2025-26

Many forms of athletic competition result in violent physical contact among players, the use of equipment which may result in accidents, strenuous physical exertion and numerous other exposures to risk of injury. Students and parents must assess the risks involved in such participation and make their choice to participate in spite of those risks. No amount of instruction, precaution or supervision will eliminate these risks. Students have suffered accidents resulting in death, paraplegia, quadriplegia, and other very serious permanent physical impairment while playing sports. By granting permission for your student to participate in athletic competition, you, the parent or guardian, acknowledge that such risk exists. Students will be instructed in proper techniques to be used in athletic competition and in the proper utilization of all equipment worn or used in practice and competition. Students must adhere to that instruction and utilization and must refrain from improper uses and techniques.

I understand the statement above and I understand that by allowing my student to participate in athletic events, I assume the risk that he/she may be injured, perhaps severely.

Signature of Parent

Printed Name of Parent

Date

ACKNOWLEDGEMENT OF CONDUCT CODE

I understand that as a student representing the school district in activities, I am obligated to comply with the activities handbook, including the code of conduct. **This means that I may not possess, use or be at parties in the presence of alcohol, tobacco/nicotine, illicit drugs, or controlled substances at any time during the school term unless I am accompanied by a parent.** I understand that if I violate the code of conduct or other rules in this handbook, I may be suspended from participation in all co-curricular activities and/or school sponsored activities or events.

Signature of Student

Printed Name of Student

Date

I understand that my student is obligated by this handbook, including the statements above.

Signature of Parent

Printed Name of Parent

Date

Extracurricular Drug Testing Program

The Ravenna Public School district supports and values student participation in extracurricular activities, but such participation in school district extracurricular activities is a privilege and not a right. Students in all extracurricular activities in grades 7-12 shall be subject to mandatory and random testing for the presence of tobacco/nicotine, alcohol, illegal drugs, and misused prescription drugs.

1. **Purpose of Random Drug Testing**

- a. The school district has recognized that observed and suspected drug, alcohol, and nicotine/tobacco use and abuse has increased among the student population, including students participating in extracurricular activities.
- b. The school district seeks to provide safe, substance-free schools.
- c. The school district seeks to deter the use of illegal and prohibited drugs, alcohol, and nicotine/tobacco among students.
- d. The school district recognizes that students who use illegal and prohibited substances pose a threat to the health and safety of themselves, other students, teachers, administrators, and other persons.
- e. The school district finds that drug, alcohol, and nicotine/tobacco use among the student body will be effectively addressed by making sure that the large number of students participating in extracurricular activities do not use drugs, alcohol and nicotine/tobacco.

2. Notice. Each student who participates or seeks to participate in extracurricular activities shall be given a copy of this policy. This policy may also be included in the student and activities handbooks.

3. Drug Testing Coordinator. The Drug Testing Coordinator shall be the Secondary Principal, Activities Director, or his or her designee unless otherwise indicated.

4. Extracurricular Activities. This policy applies to any activity that meets the guidelines of an extracurricular activity at the school district which includes but is not necessarily limited to the following:

AcaDeca
Basketball
Cross Country
Football
Golf
Track
Volleyball
Wrestling
Band
Cheer Squad
Color Guard
Dance Team
Future Business Leaders of America (FBLA)
Future Farmers of America (FFA)
SkillsUSA
National Honor Society (NHS)
Musicals
One-Act Play
Quiz Bowl
Robotics
School Dances
Show Choir
Science Olympiad
Student Council
Speech
Spring Play
STAR
Vocal Music
Yearbook

5. Students Who Are Required to Submit to Drug Testing

a. Grades. All students in grades 7-12 who participate in any extracurricular activity are part of the pool subject to random drug testing.

b. Consent. A student and his or her parent(s)/guardian(s) must sign a consent form before the student shall be eligible to try out for, practice with, or participate in the extracurricular activity. The consent form is attached to this policy.

c. Selection Pool Eligibility. Students shall remain in the selection pool for an entire calendar year (365 days) from the date the consent form is received by the school district except students who quit during the season.

Random testing will be completed up to 10 times per year or as determined by the DTC. Each selection pool will consist of:

3 students from 7th and 8th grades

7 students from 9th through 12th grades

d. Withdrawal. Students who have a consent form on file remain eligible for drug tests from the date the consent form is received by the school district and throughout the remainder of the school year or until the student files a Withdrawal of Student from Activity form signed by the student and his or her parent(s)/guardian(s). Upon withdrawal, the student shall not be eligible to participate in any activity that is subject to drug testing for the remainder of the school year. A student who files a Withdrawal of Student from Activity form after selected for a random drug test but before submitting to the test or after testing positive shall be ineligible to participate in any extracurricular activities

for one calendar year from the date the Withdrawal of Student from Activity form is received by the Drug Testing Coordinator.

6. Drugs. Students participating in extracurricular activities are prohibited from using, possessing, distributing, manufacturing, or having drugs, alcohol, and nicotine/tobacco present in their system. For the purpose of this policy, “drugs” means:

a. Any substance considered illegal by the Uniform Controlled Substances Act, Neb. Rev. Stat. § 28-401 *et seq.*

b. Any substance which is controlled by the Food and Drug

Administration unless prescribed to the student by any licensed medical practitioner authorized to prescribe controlled substances or other prescription drugs;

c. Alcohol for any student under the age of 21. Alcohol shall have the meaning as provided in NEB. REV. STAT. § 48-1902(1).

d. Any tobacco or other substance which introduces nicotine and other tobacco-related substances into the body, including alternative nicotine products ingested in any way, such as by use of an e-cig, vape pen, or Juul.

7. Testing Procedures

a. Student Selection. All students who participate in extracurricular activities and submit a consent form will be included in a master list and will be subject to

random drug screening. The master list shall be submitted to the company employed by the district to conduct the testing.

b. Reasonable Suspicion Testing. In addition to random drug testing, a student is subject to drug testing at any time when the Drug Testing Coordinator determines there is individualized reasonable suspicion based upon articulable facts to believe that the student has used a drug. The Drug Testing Coordinator will notify the student and take the necessary steps to schedule a test as soon as practicable. Reasonable suspicion testing may be used during school sponsored summer activities and camps.

c. Parental Request. Students who do not participate in extracurricular activities may be added to the random drug screening master list upon parental request. Parent(s)/guardian's may also request that their student be subject to non-random drug screening. The school will arrange for the test as soon as practicable. The parent(s)/guardian(s) making a request under this subparagraph must submit a signed consent form and indicate which type of test is being requested. Any cost associated with tests administered as a result of parental request must be paid by the parent(s)/guardian(s) in advance of the test.

d. Type of Test. The school district reserves the right to utilize breath, saliva, hair, urinalysis, or any other reliably recognized testing procedures. Urine and oral fluid samples which screen positive will be confirmed by GC/MS. Positive saliva or breath alcohol tests will be confirmed by EBT (Evidential Breath Tester). Other testing will be confirmed via industry-recognized processes and equipment.

e. Collection Site. The Drug Testing Coordinator will designate the collection site at which student will provide specimens. The collection site may be off the premises of the school district.

f. Collection Procedures. The school board will select a Drug Program Administrator (DPA). The DPA shall randomly select the students subject to drug testing from the master list. The DPA will maintain and follow generally accepted industry standards for collecting, maintaining, shipping, and accessing all specimens. The DPA will seek to obtain the sample in a manner designed to insure accurate testing protocols while minimizing intrusion into a student's privacy. The DPA and the school district will provide a copy of the collection procedures upon request.

g. Drugs. Students may be randomly tested for any drugs, including but not limited to nicotine, alcohol, amphetamines, marijuana or cannabinoids, cocaine, methadone, methaqualone, propoxyphene, hallucinogens, opiates,

phencyclidine, synthetic opiates and PCP, steroids, barbiturates, benzodiazepines, and any prescription drug that was obtained without proper authorization.

h. Results. The DPA shall notify the student and the Drug Testing Coordinator of any positive test after the initial screening. The school representative shall notify the student's parents. The DPA will use a secure method to transmit all positive test results to the DPA's Medical Review Officer (MRO). The MRO will be certified by an MRO accreditation body. The MRO will be responsible for reviewing test results and determining whether the use of a substance identified by the sample analysis is from illicit use or a legitimate medical use. Prior to making a final decision, the MRO or his or her assistant shall contact the student and his or parent(s)/guardian(s) to discuss the result either face-to-face or over the telephone. If the MRO determines the test results are negative, no further action shall be taken against the student. The MRO will report results of verified positives to the DPA. The DPA

shall then notify the Drug Testing Coordinator of the positive test result. The Drug Testing Coordinator shall notify the student and his or her parent(s)/guardian(s) and any staff members responsible for implementing the consequences of this policy.

i. Request for a Retest. A split specimen will be collected for all testing methods, with the exception of alcohol testing. A positive alcohol test will be confirmed with an EBT device. In the event of a positive test a split specimen will be tested at a second nationally certified laboratory from a list provided by the MRO. The school district will cover the cost associated with testing the split specimen. The student will remain eligible pending the results of the split specimen test. If the test is confirmed positive the student will begin any consequences associated with testing positive on the day the school district receives notice of the confirmed positive test.

8. Negative Tests. Students and their parents will receive verbal or written notice when the student's test result is negative.

9. Consequences for Testing Positive. Whenever the test results indicate the presence of drugs, Drug Testing Coordinator shall schedule and hold a confidential meeting with the student, parent/guardian, and sponsor/coach. Other members of the school's administration may also attend the meeting. At the meeting, the Drug Testing Coordinator shall explain the drug testing procedures and the policy of the district. The consequences shall be as follows (**All offenses are cumulative in grades 7-8. Offenses that occur in grades 7-8 shall not count as offenses in grades 9-12. All offenses are cumulative in grades 9-12**):

a. First Offense

i. The parent and student will be required to attend a meeting with the high school principal and activities director to discuss the positive test results and the corresponding consequences.

ii. The student will be allowed to practice.

iii. The student will be ineligible to publicly perform in any extracurricular activity for 10 calendar days and a minimum of 1 competition. The day of the positive test result shall be the first day for counting purposes. If the activity ends prior to the 10 calendar days, the consequence will carry over to the next activity.

iv. The student will complete a drug, alcohol, and/or nicotine/tobacco education program provided by the school. This educational component must be completed before the student will be allowed to return to competition.

v. Students will write apology letters to the following people/groups, while reflecting on how their choice has impacted these people/groups:

a) Parents

b) All extracurricular activity sponsor(s)/coach(es) the student is a part of

c) Teammates for all extra curricular activities the student is a part of

vi. The student will write a two-page paper answering the following writing prompts:

a) Why did you choose to use the substance you tested positive for?

b) Describe your frequency of use of the substance you tested positive for.

c) What are the detrimental physical health impacts of using the substance you tested positive for?

d) What are the detrimental mental health impacts of using the substance you tested positive for?

- e) What are the legal implications of using the substance you tested positive for?
- f) How has your decision to use the substance you tested positive for impacted your parents, your peers, your teammates, and your school community?
- g) What are your intentions for using or not using the substance you tested positive for in the future?

This paper will be submitted to the high school principal and the activities director and must be completed to the high school principal and the activities director's satisfaction before the student can return to competition.

vii. The student shall participate in a drug and alcohol assessment provided by the school from a certified substance abuse counselor or licensed mental health provider who holds a valid license that includes in its scope of practice the ability to administer substance abuse evaluations and/or treatment.

viii. Following the drug and alcohol assessment, the student and parents will meet with the high school principal, activities director, and the certified substance abuse counselor or licensed mental health provider to review the results and recommendations of the assessment. This meeting must be held before the student can return to competition.

ix. The student and the parents must agree to follow the recommendations provided by the certified substance abuse counselor or licensed mental health provider, which the administration deems to be appropriate and necessary, in order to be able to return to competition. Any recommendations the administration deems appropriate and necessary will be at the parent's expense.

x. Prior to returning to competition, the student and parent must schedule a "re-entry meeting" with the high school principal to ensure the student has met all of the criteria to return to competition.

xi. The student will have a follow up test to be conducted in conjunction with the next random test. This test will be conducted at the parent's

expense. If the student were to test positive, it will be considered a second offense. If the student tests negative they will return to the random pool.

b. Second Offense

i. The parent and student will be required to attend a meeting with the high school principal and activities director to discuss the positive test results and the corresponding consequences.

ii. The student shall be allowed to attend practice.

iii. The student will be ineligible to publicly perform in any extracurricular activity for 20 calendar days and a minimum of 2 competitions. The day of the positive test result shall be the first day for counting purposes. If the end of the activity precedes the end of the 20 days, the consequence will carry over to the next activity.

iv. The student will complete a mutually agreed upon drug, alcohol, and/or nicotine/tobacco education program at the parent's expense. This educational component must be completed before the student will be allowed to return to competition.

v. Students will write apology letters to the following people/groups, while reflecting on how their choice has impacted these people/groups:

a) Parents

b) All extracurricular activity sponsor(s)/coach(es) the student is a part of

c) Teammates for all extracurricular activities the student is a part of

vi. The student will write a two-page paper answering the following writing prompts:

a Why did you choose to use the substance you tested positive for?

b Describe your frequency of use of the substance you tested positive for.

c What are the detrimental physical health impacts of using the substance you tested positive for?

d What are the detrimental mental health impacts of using the substance you tested positive for?

e What are the legal implications of using the substance you tested positive for?

f How has your decision to use the substance you tested positive for impacted your parents, your peers, your teammates, and your school community?

g What are your intentions for using or not using the substance you tested positive for in the future?

This paper will be submitted to the high school principal and the activities director and must be completed to the high school principal and the activities director's satisfaction before the student can return to competition.

vii. The student shall participate in a drug and alcohol assessment from a certified substance abuse counselor or licensed mental health provider who holds a valid license that includes in its scope of practice the ability to administer substance abuse evaluations and/or treatment. This evaluation will be at the parent's expense and the parents must agree to share the recommendations yielded from the assessment with the school.

viii. Following the drug and alcohol assessment, the student and parents will meet with the high school principal, activities director, and the certified substance abuse counselor or licensed mental health provider to review the results and recommendations of the of the assessment. This meeting must be held before the student can return to competition.

ix. The student and the parents must agree to follow the recommendations provided by the certified substance abuse counselor or licensed mental health provider, which the administration deems to be appropriate and necessary, in order to be able to return to competition. Any recommendations the administration deems appropriate and necessary will be at the parent's expense.

x. Prior to returning to competition, the student and parent must schedule a "re-entry meeting" with the high school principal to ensure the student has met all of the criteria to return to competition.

xi. The student will have a follow up test to be conducted in conjunction with the next random test. This test will be conducted at the parent's expense. If the student were to test positive, it will be considered a second offense. If the student tests negative, they will return to the random pool.

c. Third Offense

- i. The student will be ineligible to practice or publicly perform in any extracurricular activity for one calendar year from the date of the third positive test or end upon graduation. The day of the positive test result shall be the first day for counting purposes.
- ii. Following the one calendar year suspension from practice or publicly performing in any extracurricular activity, the student must submit to a district administered test and test negative before returning to activities. This test will be at the parent's expense.

d. Fourth Offense

- i. The student will be ineligible to participate in any extracurricular activity for the remainder of the student's time at the school district.

10. Refusal to Test. A student who refuses to submit to a drug test authorized under this policy, or fails or refuses to comply with any other provision of this policy, shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

11. Tampering. Tampering is the use of any agent or technique which is designed to avoid detection of a drug and/or compromise the integrity of a drug test and is prohibited. This includes providing false urine samples (for example, urine substitution), contaminating the urine sample with chemicals or chemical products, the use of diuretics to dilute urine samples, and the use of masking. If the Drug Testing Coordinator determines that a student tampered with a drug test, the student shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

12. Maintenance of Records. All results of drug testing shall be confidential. Procedures for maintaining confidentiality will be developed by the school district and the testing organization. The Drug Testing Coordinator shall maintain records of positive tests in a secure location. This

information will not be available to anyone other than appropriate school personnel and parents. This information will be destroyed upon the student's graduation or one year after the student's class graduates. Under no circumstances will this information become a part of the student's permanent file, nor will it be sent to another school when the student moves to another district or transfers to another school. The school district will not share drug testing results with any law enforcement agencies.

13. Appeal. The school district will rely solely upon the opinion of the MRO to determine whether the positive test result was the result of the consumption of a drug. There shall be no appeal of the test result to any school administrator or the board of education.

14. Severability. If any portion of this policy is deemed to be contrary to the law of the state of Nebraska or the United States by judicial decision or an act of Congress, then only such portion or provision directly deemed to be unconstitutional shall be stricken, and the remainder of the policy shall remain in full force.

Adopted on: May 11, 2018

Revised on: June 10, 2024

CONSENT TO PERFORM RANDOM DRUG TESTING

2025-26

Student Name(print) _____ Grade _____

As a student and parent:

1. We understand and agree that participation in extracurricular activities is a privilege that may be withdrawn for violations of the Extracurricular Drug Testing Policy.

2. We have read the Extracurricular Drug Testing Policy and understand the responsibilities and consequences as an activity participant if the student violates the policy.
3. We understand that when students participate in any extracurricular activity, they will be subjected to random drug testing, and if they refuse, will not be allowed to practice or participate in any extracurricular activity. We have read this consent statement and agree to its terms.
4. We understand this is binding while a student is enrolled in Ravenna Public School District.

CONSENT TO PERFORM DRUG TESTING

We hereby consent to allow the student named on this form to undergo drug testing for the presence of drugs, alcohol, and nicotine/tobacco in accordance with the Extracurricular Drug Testing Program adopted by the Board of Education. We understand that any samples will be sent only to a qualified laboratory for actual testing. We hereby give our consent to the medical vendor selected by the school board, their Medical Review Office (MRO), laboratory, doctors, employees, or agents, together with any clinic, hospital, or laboratory designated by the selected medical vendor to perform testing for the detection of drugs and to release the results of those tests as provided in the policy. We understand these results will be forwarded to school district officials and will also be made available to us. We agree to sign any necessary releases if requested to do so.

We understand that consent pursuant to this Consent to Perform Random Drug Testing will be effective for all extracurricular activities in which this student might participate during the current school year.

We hereby release the Ravenna Public Schools Board of Education and its employees from any legal responsibility or liability for the release of such information and records, pursuant to the policy.

Student Signature: _____ Date _____

Parent/Guardian Signature: _____ Date _____

WITHDRAWAL OF STUDENT FROM ACTIVITY

2025-26 SCHOOL YEAR

I understand that by signing this form I am rescinding my permission for random drug, alcohol, and nicotine/tobacco screening and no longer wish to participate in any

extracurricular activity. I further understand that I am forfeiting my privilege to participate in athletics and/or extracurricular activities for the remainder of this school year.

I hereby rescind my consent to the administration of the drug screening and forfeit all participation in extracurricular activities for the remainder of the school year at Ravenna Public Schools.

Student's Printed Name: _____

Signature: _____

Date: _____

Parent/Guardian's Printed Name: _____

Signature: _____

Date: _____

MEMORANDUM OF UNDERSTANDING BETWEEN

BUFFALO COUNTY SHERIFF'S OFFICE

AND

RAVENNA PUBLIC SCHOOLS

This Memorandum Of Understanding (MOU) is made and entered as of the date fully exercised below, by and between the Buffalo County Sheriff's Office and Ravenna Public Schools.

Buffalo County Sheriff's Office and Ravenna Public Schools:

WHEREAS, Ravenna Public Schools and the Buffalo County Sheriff's Office share the goal of promoting school safety and a positive school climate;

WHEREAS, All parties acknowledge that crime prevention is most effective when Ravenna Public Schools, Buffalo County Sheriff's Office, parents, behavioral health professionals, and the community are working in a positive and collaborative manner;

WHEREAS, Ravenna Public Schools and the Buffalo County Sheriff's Office agree it is important to create a school environment in which conflicts are de-escalated and students are provided developmentally appropriate and fair consequences for misbehavior that address the root causes of their misbehavior, while minimizing the loss of instruction time;

WHEREAS, Ravenna Public Schools staff should generally not involve the Buffalo County Sheriff's Office School Resource Officer(s), (SRO), in enforcement of Ravenna Public Schools discipline policies;

WHEREAS, Ravenna Public Schools and the Buffalo County Sheriff's Office recognize that student contact with Buffalo County Sheriff's Office SRO(s) and Ravenna Public Schools staff builds positive relationships leading to better student outcomes; and

WHEREAS, Ravenna Public Schools and the Buffalo County Sheriff's Office agree that student discipline practices and referrals to the juvenile justice system need to be closely monitored to ensure fair and equitable treatment for all Ravenna Public Schools students.

NOW, THEREFORE, Ravenna Public Schools and the Buffalo County Sheriff's Office agree as follows:

Section 1. School Discipline and Law Enforcement Program Goals

1. To create a common understanding (a) school administrators and teachers are ultimately responsible for school discipline and culture; (b) SROs should not be involved in the enforcement of school rules; and (c) a clear delineation of the roles and responsibilities of SROs as to student discipline, with regular review by all stakeholders is essential.
2. To minimize student discipline issues so they do not become school-based to the juvenile justice system;
3. To promote effectiveness and accountability;
4. To provide training available to SROs and appropriate Ravenna Public Schools staff on effective strategies to work with students that align with program goals;
5. To employ best practices so that all students are treated impartially and without bias by Buffalo County Sheriff's Office's SROs and the policies of Buffalo County Sheriff's Office, and also by Ravenna Public Schools staff in alignment with rules and procedures applicable to Ravenna Public Schools equity policies; and
6. To utilize best practices for training and oversight with the goal of reducing any disproportionality

Section 2, Roles and Responsibilities regarding School Discipline.

1. The SRO is an employee of the Buffalo County Sheriff's Office.
2. Disciplining students is the responsibility and authority of Ravenna Public Schools, school administrators, and parents. Law enforcement is the responsibility of the Buffalo County Sheriff's Office. Ravenna Public Schools and Buffalo County Sheriff's Office shall use best efforts to follow the principles in this MOU regarding the division between school discipline and law enforcement.
3. Buffalo County Sheriff's Office can provide assistance when; (a) required by law under Neb.Rev.Stat. 79-262 and 79-293 or other state or City/County; (b) there is a threat to the safety of students, teachers, or public safety personnel; (c) to assist with victims of crime, missing persons, and persons in mental health crisis; (d) in an attempt to prevent criminal activity from occurring; or (e) it is required as part of emergency management response.
4. The SRO should not act as a school disciplinarian. Ravenna Public Schools staff should

not involve the SRO in disputes that are related to issues of school discipline; however, the SRO may serve as a complement to school staff, provide education, or act in the role of a mentor, counselor, or trusted adult as herein provided.

5. The SRO should not interview students or collect evidence for solely Ravenna Public Schools disciplinary purposes.
6. The Buffalo County Sheriff's Office policy that addresses when a parent or guardian will be notified or present, if a student is subjected to questioning or interrogation by a School Resource Officer or other employee of the Sheriff's Office is SOP 1625. The School District's policy that addresses when a parent or guardian will be notified or present if a student is subjected to questioning or interrogation by a school official or by an SRO in conjunction with a school official is Policy 5022 - Investigations, Arrests, and Other Student Contact by Law Enforcement and Health and Human Services. The School District will make this information available to all parents or guardians in a language that such parent or guardian understands.
7. The Buffalo County Sheriff's Office policy that addresses under what circumstances a student will be advised of constitutional rights prior to being questioned or interrogated by an SRO or other employee of the Buffalo County Sheriff's Office is SOP 1625. The School District policy or regulation addressing students being advised of constitutional rights prior to being questioned or interrogated by a school official or by an SRO in conjunction with a school official is Policy 3055 – School Resource Officers.
8. The SRO will be governed by the restraint and seclusion policies, practices, and procedures implemented by the Buffalo County Sheriff's Office.
9. Buffalo County Sheriff's Office and Ravenna Public Schools will both comply with the school's rules and standards concerning the type or category of student conduct or actions that will be resolved as a disciplinary matter by a school official and not subject to referral to law enforcement for prosecution as required by section 79-262 R.R.S. These rules and standards may be found at www.ravennabluejays.org/high-school/student-handbooks or www.ravennabluejays.org/elementary/elementary-handbooks
10. Buffalo County Sheriff's Office shall keep records on each student referral by an SRO for prosecution in response to an incident occurring at school, on school grounds, or at a school-sponsored event and ensure that such records allow for analysis of related data and delineate: (a) The reason for such referral; and (b) Federally identified demographic characteristics of such student.
11. The Superintendent of Ravenna Public Schools shall provide a copy of any initial MOU entered into with law enforcement to the Nebraska Department of Education or post a copy on the school district's website within three months of its adoption. The

Superintendent shall thereafter file any changes to the MOU with the Department or post it on the school district's website no later than January 1st of each year.

12. School Resource Officers of Buffalo County Sheriff's Office will maintain a high level of confidentiality of all matters regarding the Ravenna Public Schools, staff, and student information.
13. Any student or parent who wishes to express a concern or file a complaint about an SRO and the practices of the SRO must follow the school district's complaint procedure.

Section 3. Training.

1. Within six months of being assigned as an SRO to Ravenna Public Schools, each SRO shall have completed a minimum of twenty hours of training focused on school-based law enforcement, including but not limited to, coursework focused on school law, student rights, understanding special needs of students and students with disabilities, conflict de-escalation techniques, ethics, teenage brain development, adolescent behavior, implicit bias training, diversity and cultural awareness, trauma-informed responses, restorative justice practices, and preventing violence in school settings. Assignments as an SRO that do not meet the definition of "School resource officer" found at Section 79-2702 R.R.S. are not subject to the requirements of this MOU, but the use of such assignments should not be used to circumvent the training requirements set forth in this paragraph.
2. Within six months of an SRO being assigned to a school building, a minimum of one administrator in each elementary and secondary school building will have completed a minimum of twenty hours of training, excluding previous college coursework, focused on school-based law enforcement, including, but not limited to coursework focused on school law, student rights, understanding special needs of students and students with disabilities, conflict de-escalation techniques, ethics, teenage brain development, adolescent behavior, implicit bias training, diversity and cultural awareness, trauma-informed responses, restorative justice, and preventing violence in school settings.

Section 4. Program Review.

1. Buffalo County Sheriff's Office will inform Ravenna Public Schools of its process for accepting student and parent complaints regarding its SROs. In collaboration with Buffalo County Sheriff's Office, Ravenna Public Schools shall provide written notice of the Buffalo County Sheriff's Office policy and make that information available to all parents or guardians.
2. Ravenna Public Schools, in collaboration with the Buffalo County Sheriff's Office, shall

conduct an annual review of the program and shall: (a) make modifications as necessary to accomplish stated program goals; and (b) created a report of the review to be provided to both parties and, to the extent permitted by law, made available online. The parties will establish an evaluation process, to include community stakeholders, as part of the regular review of program goals and relevant data, including the specific measures, data points, and metrics included in the report. The first of the annual reports will be for the first full school year following the formation of this MOU.

Section 5. Community Partnerships.

Ravenna Public Schools and Buffalo County Sheriff's Office shall continue with community and governmental agencies to further program goals, support strategies to divert students from the criminal justice system, and access additional support services for students.

Section 6. Liability and Indemnification.

Nothing in the performance of this MOU shall impose any liability for claims made against the parties, and the parties agree to indemnify the other for intentional wrongdoing or negligence by the offending party, related to this MOU.

Section 7. Termination

The Buffalo County Sheriff's Office and the Ravenna Public Schools agree this agreement will remain in force unless either party submits a 90-day written notice to the other party requesting to terminate the agreement.

Agreed upon by:

Buffalo County Sheriff's Office,

Neil A. Miller, Sheriff:

Date:

11-7-15

Ravenna Public Schools,

Superintendent Ken Schroeder:

Date:

Customer/Subscriber Name: Ravenna Public Schools
Customer/Subscriber Number: 04RAVENPS
Contact Name: Kayla Wiarda
Contact Email: kayla.wiarda@ravennabluejays.org
Contact Title: Pre-Kindergarten Teacher

TEACHING STRATEGIES, LLC ("TS")
 80 M STREET, SE, SUITE 1010
 WASHINGTON, DC 20003
 301-634-0818

Prepared by: Kat Kelley
 kat.k@teachingstrategies.com
Expiration Date: 11-12-2025
Subscription Term: 12/01/2025 - 05/31/2029

SUMMARY			
PRODUCT	SALES PRICE	QTY	TOTAL PRICE
CCPGE-PrintDig-1 The Creative Curriculum® for Preschool, Guided Edition with The Essentials Kit English	\$7,089.17	1	\$7,089.17
LitSupp-PrintDig Kickstart Literacy™ Bundle	\$1,287.50	1	\$1,287.50
30SHIPSUR-PK Shipping Surcharge	\$100.00	2	\$200.00
203040 The Creative Curriculum® for Pre-K - Print Resources	\$2,500.00	1	\$2,500.00
		Subtotal:	\$11,076.67
		Shipping:	\$752.00
		Tax:	\$0.00
		Total:	\$11,828.67

If paying by credit card a 2.5% processing fee of \$295.72 will be added, which is to cover the cost of processing a credit or charge card transaction, for a Total Price of \$12,124.39. Only Visa, Mastercard, and American Express credit cards may be used. Please do not use debit cards. To avoid the processing fee, payment by ACH or wire is available.

BILL TO

Billing Client: Ravenna Public Schools
Billing Street: 41750 Carthage Rd
Billing City: Ravenna
Billing State: Nebraska
Billing Postal Code: 68869
Billing Country: United States

SHIP TO

Ship to Org: Ravenna Public Schools

Ship to Attn: Kayla Wiarda
 Shipping Address Line 1: 41750 Carthage Rd
 Shipping Address Line 2:
 Shipping Address Line 3:
 Shipping City: Ravenna
 Shipping State: Nebraska
 Shipping Postal Code: 68869
 Shipping Country: United States
 Shipping Type: Standard

Print Products

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Special Note for Kodo Collection Products: Returns for Kodo classroom material products are processed by Kodo Kids. For information about the Kodo return policies and procedures, please visit: <https://kodokids.com/policies>

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The subscription period will begin on 12-01-2025 and expire on 05-31-2029 ("Term") unless noted otherwise in the subscription details below.

The administrator identified for this subscription is:

Subscription Details

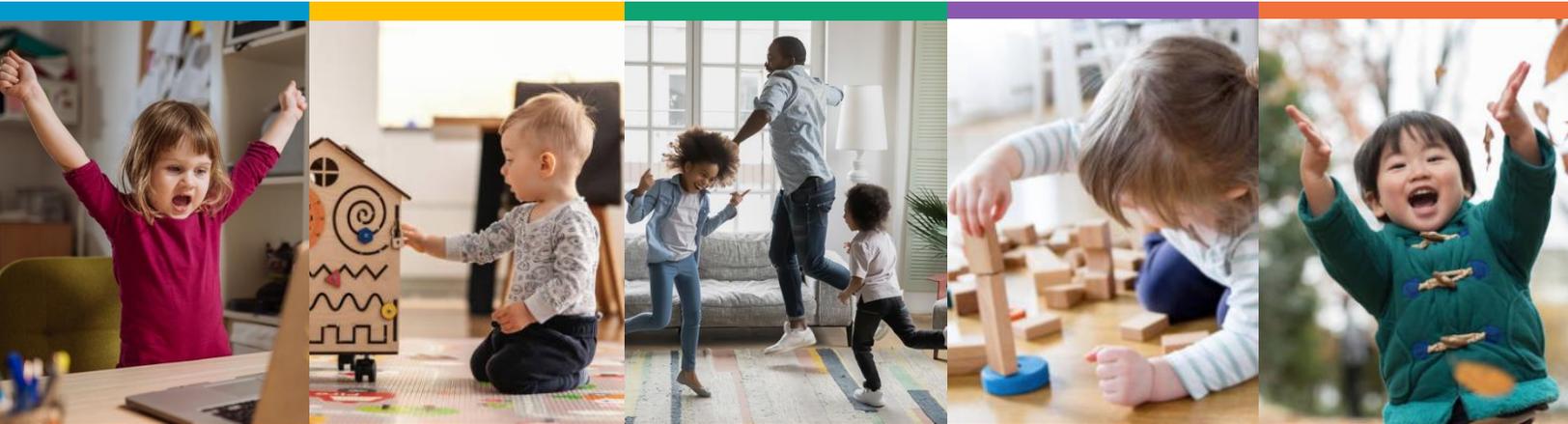
Product	Qty	Start	End
Creative Curriculum® Cloud	1	12/01/2025	05/31/2029
PD Teacher Membership	1	12/01/2025	05/31/2029
Literacy Supplement (print)	1	12/01/2025	05/31/2029

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Proposal for

Kayla Wiarda and Paul Anderson Ravenna Public Schools

Friday, November 7, 2025

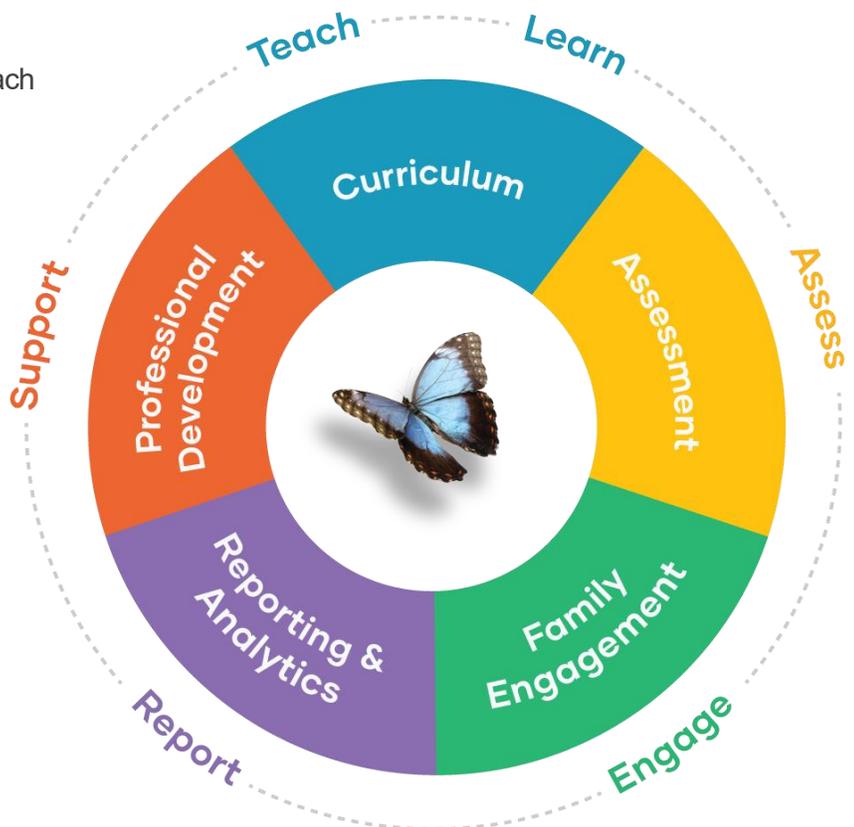
About Us

For over 45 years, Teaching Strategies has provided early childhood educators with innovative, research-based, effective resources to help build a strong foundation for our youngest learners. With ground-breaking solutions and a strong belief that a child's first 8 years are critical for school success, we are an advocate for the early childhood education community. Teaching Strategies provides the most innovative and effective curriculum, assessment, professional development, and family engagement resources to programs serving children from birth through third grade.

We consistently expand our offerings to keep pace with the evolving needs of early childhood educators. These offerings include award-winning products like *The Creative Curriculum*®, the widely adopted assessment solution *GOLD*®, and innovative family engagement and program management solutions like ReadyRosie® and Tadpoles®. In fact, every year millions of children are educated and cared for by early learning professionals who use the Teaching Strategies approach. Tens of thousands of early childhood educators benefit from our targeted professional development solutions, which provide options to suit the needs of every educator in every kind of program. Support for involving families is built directly into our resources to help educators build that essential bridge between school and home.

Our comprehensive, research-based approach was created by early childhood experts. It supports every teacher and facilitates individualized learning for every child.

Teaching Strategies provides the only connected ecosystem in early childhood education, integrating all the essential elements of a high-quality early childhood education—curriculum, assessment, professional development, and family partnerships. Through the leading early learning platform, our ecosystem brings together essential content, tools, data, and support aligned to research-based objectives, empowering teachers to easily identify and respond to each child's needs.





Benefits of Partnering with Teaching Strategies

Teaching Strategies is a trusted partner in creating and implementing a high-quality early childhood education program.

We have served the early childhood education community exclusively and have extensive experience collaborating with policy makers, administrators, and educators. Our partnerships range from state departments of education and all branches of the United States military childcare system to individual public school programs, private programs, Head Start and Early Head Start programs, and childcare organizations. When you partner with Teaching Strategies, you connect to our vast network and benefit from our decades of experience.

Each partnership is developed on the basis of a shared vision and is uniquely tailored to meet the program's needs.

We draw on our experience with large-scale implementation to ensure success for every new partner. After all, a contract is only the beginning of a long-term relationship, and our extensive menu of turnkey and customized support options reflects our commitment to designing implementation strategies that are exactly right for your teachers and your program.

Our resources are built on research.

Knowledge of child development theory and a careful consideration of the latest research from the field lie at the heart of our solutions. These solutions were developed by former early childhood educators who know what teachers need every day in the classroom and what administrators and coaches like you need to support the teachers in their programs.

With Teaching Strategies, teachers have comprehensive resources, dedicated support, and an experienced partner in building a strong foundation for children's success.



Top Five Reasons to Choose Teaching Strategies

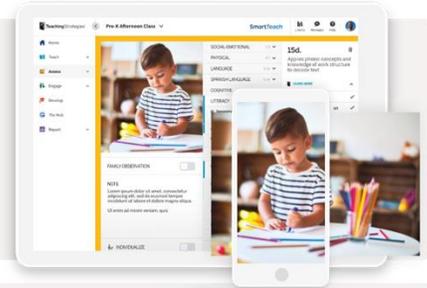
1

Investment in Innovation

Teaching Strategies is the creator of the most widely used, research-based early learning solutions in the world.

Why does this matter?

Because you are investing in tomorrow, not just today.



2

Interconnected Ecosystem

Curriculum, assessment, professional development, insights, and family engagement are all connected through a single platform and the objectives for development and learning.

Why does this matter?

So that teachers can teach smarter, not harder.



3

Investigation, Interest, and Individualization

Our integrated approach nurtures the whole child through hands-on investigation and individualized instruction.

Why does this matter?

So that children's growth will soar, not just inch along.



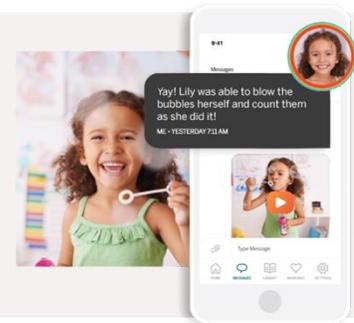
4

Inspired Families

Go beyond engaging families to inspiring transformative family partnerships.

Why does this matter?

So that families can have more bonding experiences, and fewer stressful ones.



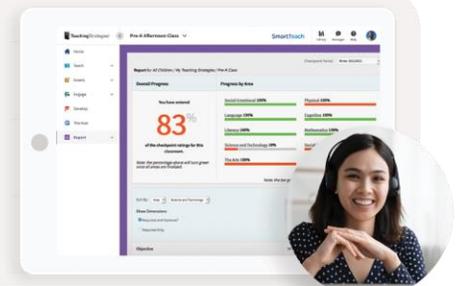
5

Insights to Maximize Return on Investment

Make data-driven decisions and maximize child outcomes with the support and insights you need every step of the way.

Why does this matter?

So that early childhood leaders can lead smarter, not harder.





Proven Experience and Leadership in Early Learning

Unrivaled Impact

250,000
classrooms served each year

63%
of large districts use our products

15 million
children served over the last 10 years

80+
countries

45
years of innovation in early childhood education

>90%
Head Start programs partner with us

Unparalleled Recognition

<p>#1 Head Start ECLKC Rating Top-Rated Curriculum 2023</p>	<p>Winner COOL TOOL AWARD EdTech Digest 2023</p>	<p>Finalist Best PreK Early Learning Solution 2023</p>	<p>Finalist TRENDSETTER AWARD EdTech Digest 2023</p>	<p>Winner Edtech Breakthrough Enhanced Curriculum Solution of the Year 2022</p>	<p>Finalist COOL TOOL AWARD EdTech Digest 2021</p>
<p>Finalist TRENDSETTER AWARD EdTech Digest 2021</p>	<p>NPS 52 The Creative Curriculum® Net Promoter Score 2021</p>	<p>#1 Quality Rating The Creative Curriculum® ranked first of nine ECE providers. 2021</p>	<p>NPS 53 GOLD® Net Promoter Score 2021</p>	<p>#1 Quality Rating GOLD® ranked first of seven ECE providers. 2021</p>	

Proposed Solution for Ravenna Public Schools

Your best partner in early childhood education is one who is as committed as you are to supporting all aspects of your teachers' critical work and promoting positive outcomes for all children. That's where we come in. We're committed to helping Ravenna Public Schools provide a high-quality program that prepares children for success, both in school and in life.

Your proposed solution is comprised of the following components:

Curriculum

- *The Creative Curriculum® for Preschool Guided*
- *The Creative Curriculum® for Preschool (updated)*
- *Kickstart Literacy™*

Family Engagement

- Teaching Strategies Family

Professional Development

- Teacher Membership

Classroom Materials

- The Essentials Kit

The Creative Curriculum® for Preschool is a research-based, comprehensive curriculum that honors the way that preschool children learn best: through play. Created with feedback from the field and based on our CODiE award-winning pre-K curriculum, *The Creative Curriculum® for Preschool* is all-new and easier to use than ever before with intuitive print and digital resources. *The Creative Curriculum® for Preschool* is fully aligned with the Head Start Early Learning Outcomes Framework and the early learning standards for each state.

*Available in English, Spanish, or Bilingual Curriculum Kits



Featuring exploration and discovery in play-based, investigative learning, *The Creative Curriculum® for Preschool* inspires children to develop confidence, creativity, and lifelong critical thinking skills, all while preparing them for kindergarten and beyond.

The Creative Curriculum® for Preschool

- is based on 38 objectives for development and learning, including research-based progressions to show widely held expectations of learning and development for children at specific ages or classes/grades;
- features the study approach, a method of integrating content learning into children’s in-depth project-based investigations of a meaningful, relevant topic;
- addresses all key areas of development and learning, while explicitly highlighting math, language, and literacy each day;
- offers daily opportunities to individualize instruction with automatic recommendations *in The Creative Curriculum® Cloud*, helping teachers meet the needs of every learner;
- provides educators with detailed guidance for supporting multilingual learners and children with disabilities;
- includes a *Curriculum Guide* for the year and a dedicated onboarding program to support teachers’ initial implementation; and
- supports teachers throughout the year with in-the-moment professional development, through the use of videos embedded in the curriculum.

The Creative Curriculum® for Preschool includes the following:

The Foundation (Available digitally in *The Creative Curriculum® Cloud*)

Seven foundation volumes provide the latest theory and research for teaching young children, helping teachers develop a thorough understanding of best classroom practices. The volumes contain everything teachers need to know to build and implement a high-quality preschool program.

Volume 1: *The Foundation* presents all the information needed to get started and effectively set up a high-quality program. It summarizes the theories and most up-to-date research about how children develop and learn, the learning environment, what children learn, caring and teaching, and partnering with families.

Volume 2: *Interest Areas* provides strategies and best practices for creating high-quality interest areas in classrooms. With guidance for the initial classroom set-up and materials to enhance children's learning, strategies for extending development and learning in the interest areas, and Letters to Families that introduce each interest area, this volume helps transform the learning environment and how teachers interact with children.

Volume 3: *Social–Emotional, Physical & Cognitive* explains research and strategies for supporting the development of these three essential areas. This information helps teachers plan for opportunities to nurture growth in these developmental areas and ensures support for the development of the whole child.

Volume 4: *Language & Literacy* prepares teachers with knowledge, tools, and research to inspire children to read, write, and develop a love of literature. It includes practical strategies for intentionally teaching language and literacy skills and tips for integrating rich and enjoyable literacy and language experiences throughout the classroom and the entire day.

Volume 5: *Mathematics* helps teachers fully understand the development of mathematical concepts and skills and how to purposely integrate them throughout the day and in each interest area. It offers guidance for effectively scaffolding children's mathematics learning and development.

Volume 6: *Science and Technology, Social Studies & the Arts* shares strategies for embedding these essential content areas into the context of children's everyday play and discovery. It also provides a closer, in-depth look at studies and how to fully engage children in project-based investigations.

Volume 7: Objectives for Development & Learning describes in detail the 38 research-based objectives which are aligned to state early learning guidelines and the Head Start Early Learning Outcomes Framework. It presents the research behind each objective, the progressions of development and learning, and strategies to promote development and learning.

Daily Resources

Daily resources help teachers plan and manage every moment as they immerse children in dynamic and engaging learning experiences throughout the school day. These resources offer a wealth of ideas and detailed plans for filling every day with meaningful and engaging experiences for all children.

The **Curriculum Guide** provides teachers with an overview of the five fundamental principles of *The Creative Curriculum*® framework, to guide their teaching throughout the year. The *Curriculum Guide* includes a Getting Started Checklist to kick off the year, as well as resources to deepen understanding, review frequently asked questions, and strengthen teachers' ability to foster children's growth in all areas of development and learning.

Teaching Guides provide daily support for the entire school year, offering comprehensive, detailed plans that span several weeks and guide teachers, moment by moment, through each day. *The First Six Weeks Teaching Guide* gives guidance for beginning the school year and focuses on creating a positive classroom community, and *The End of The Year* celebrates the meaningful learning that took place. The other seven *Teaching Guides* feature studies to engage children in hands-on investigations of familiar, meaningful, and interesting topics, including blocks, the human body, weather, brushes, plants, tools, and restaurants.

Intentional Teaching Experiences provide playful and engaging learning experiences to support developing language, literacy, mathematics, social–emotional, and physical skills with directions to help teachers individualize each experience to meet the unique needs of every learner. In the print curriculum, there are 262 bilingual (English and Spanish) experiences.

Mighty Minutes® help teachers turn transitions and other “in-between” times into meaningful opportunities to intentionally promote language, literacy, math, science, social studies, and physical skills. You'll find 100 *Mighty Minutes*® in print and 400 in The Cloud.

The **Teaching Strategies**® **Children's Book Collection** features beloved classic tales and contemporary works by award-winning authors and illustrators to support high-quality read-alouds. The collection includes original nonfiction books, which complement each of the study topics. There are 44 children's books in the print collection and 200+ in the digital collection.

Book Discussion Cards™ explain how to read and talk about selected books in the *Children's Book Collection*. They feature probing questions to help teachers nurture the critical thinking skills that are essential for success in kindergarten and beyond. With the cards, teachers can engage children in rich, analytical book discussions during repeated, interactive read-alouds and explore language, literacy, and social–emotional concepts. The print curriculum includes 44 *Book Discussion Cards™*, with 118 additional *Book Discussion Cards™* online in The Cloud.

Read-Aloud Strategy Cards provide teachers with the best strategy for different book types and topics that are typically found in a classroom library, including fiction, nonfiction, family, friendship, feelings, community, celebrations, animals, music and movement, rhyming, alphabet, and numbers. These cards include research-based strategies for making the most of every read-aloud, while specifically also connecting each strategy to key literacy skills.

The curriculum includes 128 **Photo Cards**, which are colorful photographs that support investigations within each *Teaching Guide*.

Letter Cards represent each letter of the alphabet (52 in English, 54 in Spanish) and support language and literacy activities.

Numeral Cards represent numbers from 1–20 and support math activities.

The Creative Curriculum® Cloud for Preschool includes a full library of resources from *The Creative Curriculum®* for teachers and families. More than a digital curriculum, *The Creative Curriculum® Cloud* takes our leading early childhood curriculum resources online to support educators as they bring a content-rich, developmentally appropriate curriculum to life in an early childhood classroom or at home in partnership with families. In addition to digital access to the curriculum, it provides dynamic planning tools that help teachers individualize instruction, facilitates communication between teachers and families, streamlines weekly planning processes, and offers access to new family-facing resources to build consistency in learning experiences.

Teacher Resources

- Foundation volumes (14)
- *Curriculum Guide*
- Getting Started Checklist
- *Teaching Guides* (41)
- *Intentional Teaching Experiences* (262)
- *Mighty Minutes®* (400)
- *Book Discussion Cards™* (162)
- Read-Aloud Strategy Cards (12)
- Letter Cards (52, in English and Spanish)
- Numeral Cards (20)
- Photo Library (270)
- Printable Resources for each study
- Preschool Foundations Checklist
- *Mighty Minutes®* Posters (20)
- Access to a Digital Children's Library with over 200 titles in English and Spanish in an interactive, child-friendly e-reader format for teachers and families

Family-Facing Resources

- *At-Home Guided Learning Plans*
- *Guided Learning Experiences* (262)
- *LearningGames®* (100)
- *Family Mighty Minutes®* (400)
- Letter Cards (52, in English and Spanish)
- Numeral Cards (20)
- *Photo Cards* (270)
- Access to a Digital Children's Library with over 200 titles in English and Spanish in an interactive, child-friendly e-reader format for teachers and families

*Access to curriculum resources is determined by class type. For the preschool class type, you will also enjoy access to many more teacher and family-facing resources.

NEWLY redesigned!



The Creative Curriculum® for Preschool

Seriously Playful. Easy to Use.

Unlock every child's potential with the #1 research and play-based preschool curriculum, reimagined with exciting new studies and teacher guidance at every step.

- **Play-Based:** Spark curiosity, creativity, and critical thinking with hands-on studies for children ages 3 to 5.
- **Teacher-Friendly:** Save teachers time with intuitive print and digital tools, plus new tips and videos for in-the-moment guidance.
- **Whole-Child:** Ensure children develop skills that prepare them for school and life, including language and literacy, math, and social-emotional.
- **Family-Focused:** Share messages, family letters, and classroom resources to create a deep connection between home and school.

Small Group Mathematics



M05
Sorting & Classifying

Intentional Teaching Experience M05

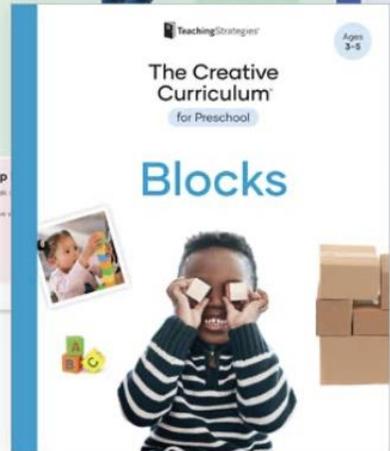


Scan to Watch

Embedded tips and teaching videos

Small Group Language & Literacy

What is a study?
Studies are in-depth, project-based investigations of topics that children can relate to and find interesting (each study is 4 weeks in length).



What's Included

Designed by the leader in early childhood education to reimagine preschool with all-new resources and groundbreaking tools that streamline planning, teaching, family engagement, and more



Print and Digital Components

- Curriculum Guide
- Getting Started Checklist
- 9 Teaching Guides (*The First Six Weeks: Building Your Classroom Community*, *Blocks*, *The Human Body*, *Weather*, *Brushes*, *Plants*, *Tools*, *Restaurants*, *The End of the Year*)
- 262 Intentional Teaching Experiences (bilingual)
- 100 Mighty Minutes®
- 44 Titles in Children's Book Collection (44 print, over 200 in The Cloud Digital Children's Library)
- 44 Book Discussion Cards™
- 12 Read-Aloud Strategy Cards
- 128 Photo Cards (bilingual)
- 20 Numeral Cards (bilingual)
- 52 Letter Cards (uppercase & lowercase)
- 7 Foundation Volumes (digital only)
- Printable Resources for each study (digital only)
- Preschool Foundation Checklist (digital only)
- Letters to Families for each study

The Creative Curriculum® Cloud

- Access a digital platform that includes
- a library of the print resources in both English and Spanish;
 - two-way communication and multimedia playlists to share with families;
 - a Digital Children's Library with over 200 book titles;
 - a dedicated onboarding program with a dedicated coach;
 - ongoing professional development, including 400 hours of CEU-bearing courses and content; and
 - a professional learning community of over 100K educators.

Request a Free Sample

Call 855.448.4352 or visit [TeachingStrategies.com/preschool](https://www.TeachingStrategies.com/preschool)

The Creative Curriculum® for Preschool

Our Children's Book Collection and Read-Aloud Resources

Help young children develop a love for reading while nurturing the skills they need to become future readers. *The Creative Curriculum® for Preschool* offers explicit literacy instruction each day based on the science of reading, including a dedicated small-group activity and an interactive read-aloud.



Our children's book collection includes 44 books in a variety of genres, including

- beloved classics;
- contemporary works by well-known authors; and
- original nonfiction books.

For each daily read-aloud, **you can use either the suggested book from our collection or one from your classroom library.** *Book Discussion Cards™* provide specific guidance for repeated read-alouds of books included in our *Children's Book Collection*, while our new *Read-Aloud Strategy Cards* offer guidance for engaging children in read-alouds based on a book's type or subject, such as books about friendship, music and movement, or rhyming.

Use with our books and popular books from your library



Book Discussion Cards™

Provide guidance for read-alouds in both large and small groups for the books in our collection and for the popular books in your library, including suggestions for

- introducing each children's book,
- emphasizing vocabulary,
- commenting on characters,
- asking probing questions, and
- developing children's comprehension skills.

Use with books from your library



Read-Aloud Strategy Cards

Provide guidance that can be adapted to books commonly found in classroom libraries based on their subject, including

- family and community,
- friendship and feelings,
- animals,
- music and movement,
- letters and numbers.

The Creative Curriculum® for Preschool Children's Book Collection

Here is the complete list of children's books available to use with each Teaching Guide.

The First Six Weeks		
Nonfiction	Fiction	
<i>Neighborhood Song*</i>	<i>The Last Hazelnut</i> <i>The Right Place</i> <i>Can You Find Doug's Dog?</i>	<i>Wemberly Worried*^Δ</i> <i>Crow Boy^Δ</i>
Blocks		
Nonfiction	Fiction	
<i>What Should We Build?</i>	<i>The Book Tree</i> <i>A Gift for Amma, Market Day in India</i>	<i>Bear in a Square</i> <i>Those Shoes*^Δ</i>
Human Body		
Nonfiction	Fiction	
<i>Exercise: Let's Move and Play *</i>	<i>Dr. Potts, My Pets Have Spots!</i> <i>Run, Little Chaski! An Inka Trail Adventure</i>	<i>Every Body Move!</i> <i>Head, Shoulders, Knees, and Toes</i>
Weather		
Nonfiction	Fiction	
<i>How's the Weather?</i>	<i>My Panda Sweater</i> <i>Just Like Brothers</i>	<i>Some Days I'm the Wind</i> <i>Bear in Sunshine</i>
Brushes		
Nonfiction	Fiction	
<i>What Brush Should We Use?</i>	<i>Emily's Tiger</i> <i>Ruby's Baby Brother</i>	<i>David's Drawings^Δ</i> <i>Harry the Dirty Dog^Δ</i>
Plants		
Nonfiction	Fiction	
<i>Growing Trees*</i>	<i>Here and There</i> <i>The Gigantic Turnip</i>	<i>Thank You, Old Oak</i> <i>The Rattlin' Bog</i>
Tools		
Nonfiction	Fiction	
<i>My Neighbors and Their Simple Machines</i>	<i>Shopping With Dad</i> <i>Bear on a Bike*</i>	<i>The Night Gardener^Δ</i> <i>Water Princess*^Δ</i>
Restaurants		
Nonfiction	Fiction	
<i>Who Works at a Restaurant?</i>	<i>The Prince's Breakfast</i> <i>The Perfect Sushi</i>	<i>Crazy Pizza Day*</i> <i>Peeny Butter Fudge*^Δ</i>
End of the Year		
Nonfiction	Fiction	
<i>Changes in Our World</i>	<i>Jack and the Beanstalk</i> <i>The Lonely Mailman *^Δ</i>	

*Also in The Creative Curriculum® for Preschool, Guided Edition
^Δ Only available in print

You'll also have access to 200+ digital books in our Digital Children's Library.

Build a strong foundation for reading proficiency as well as a love for learning. Easy to use alongside any pre-K curriculum, **Kickstart Literacy™** contains an entire year's worth of innovative early literacy instruction that is designed to fit into a busy school day.

Based in the science of reading, the 180 lessons, each 20 minutes long across three parts, include both whole-group activities and independent discovery and follow a defined scope and sequence, building phonemic awareness, phonics, and vocabulary through spiraled, play-based experiences that go deeper than traditional pre-K literacy instruction. Creative sound stories, alliteration games, and interactive explorations bring foundational literacy skills to life in new, developmentally appropriate ways that make the learning memorable and exciting.



Build a strong foundation for reading proficiency

- Use alongside any pre-K curriculum in year before kindergarten
- Easily fit the 20-minute, 3-part lessons into the day
- Engage children in creative sound stories, alliteration games, and more
- Enjoy scope and sequence with a spiraled approach to skill development
- Receive just the right amount of embedded support to teach each lesson with minimal prep

What's Included

180 short, 20-minute, 3-part lessons, including print, digital, and classroom materials

Print and Digital

- 2 *Lesson Guides* (90 lessons each; 180 lessons total)
- 75 *Skill Development Cards* (1-on-1 activities for targeted intervention)
- 1 Letter-Sound Actions/Mouth Positions Reference Card
- 31 Sound Story Cards (2 sizes)
- 31 Phonogram Cards
- 52 Letter Cards (upper- and lowercase)
- 26 Picture & Letter Cards
- 75 Phonological Awareness Cards (Word Family, Segmenting & Blending, Alliteration)
- 9 Pre-Writing Stroke Cards
- 58 Sound Wall Cards

Classroom Materials

- 1 Set of 130 Magnetic Moveable Letters (with sorting box)
- 4 Magnetic Dry-Erase Boards and 4 Dry-Erase Markers
- 10 Shatterproof Mirrors

WARNING: CHOKING HAZARD - This contains small parts. Not for children under 3 years

Teaching Strategies Family

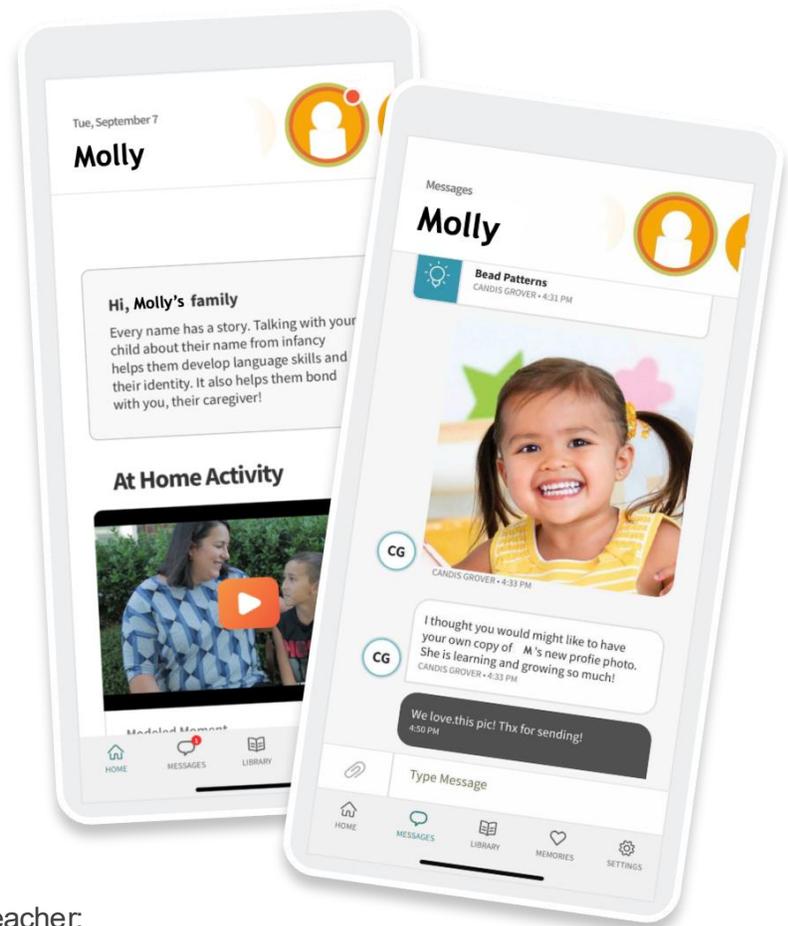
Teaching Strategies Family helps family members build connections with their child’s teachers and caregivers through clear and meaningful two-way communication streams. The family app helps family members stay connected to the learning that is taking place in their child’s classroom with multimedia playlists, engaging activities, and two-way messaging with the teacher.

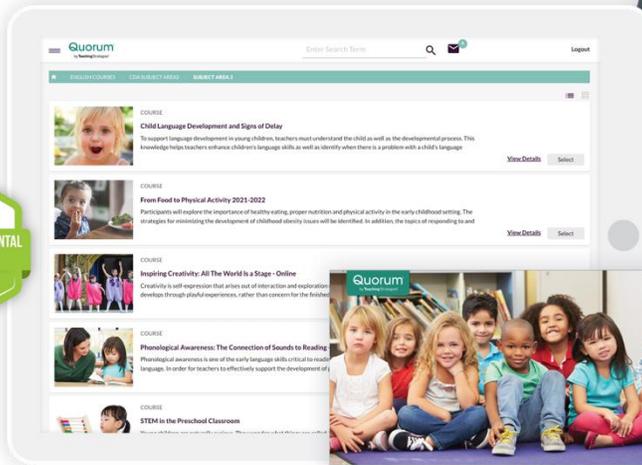
When a teacher shares a new resource, family members are notified automatically by their preferred method of communication—email, push notification, or both.

Teaching Strategies Family allows family members to:

- seamlessly communicate with their child’s teacher;
- receive updates, videos, photos, and resources from their child’s teacher that connect to classroom experiences;
- get automatic notifications about new posts by their preferred notification method;
- easily toggle between multiple children;
- access all previous updates that were shared;
- explore our Digital Children’s Library, with over 200 titles in English and Spanish available through an interactive e-reader, in *The Creative Curriculum® Cloud* classrooms for preschool and kindergarten only; and
- be assured that all content is private and secure.

Additionally, the app facilitates family observations for inclusion in the assessment process, whether in-class or as part of remote learning. The app provides a seamless experience for families and is available for free on Android and iOS.





Research shows that children who are able to regulate, or manage, their emotions and behaviors do better in school.



I agree! That's why I'm dedicating time every day for social emotional development. 😊

Professional Development Teacher Membership

Ongoing professional development is an essential aspect of ensuring teachers' high-quality, developmentally appropriate practice in your program year-round. To cater to the unique needs and demands of adult learners, the teacher membership combines the power of a professional learning community with the flexibility of anywhere, anytime learning in a variety of formats, with a focus on real classroom application. Multiple learning formats—from asynchronous to synchronous, from microlearning to multi-day options—with the power of a professional learning community make professional development accessible to educators throughout the year, whenever learning fits best.

- Drive continuous improvement and boost program quality with personalized learning journeys and flexible, modular courses.
- Mitigate teacher turnover and burnout with high-quality training and intentional support.
- Satisfy all training requirements of the Child Development Associate (CDA) credential.
- Complete all annual federal health and safety training requirements under Child Care and Development Fund (CCDF).

What's Included

- **Quorum Platform:** Discover a comprehensive professional development system with personalized learning journeys and real-time progress tracking with a professional development dashboard to manage certificates and badges.
- **Professional Learning Community:** Engage, connect, and share experiences with other early childhood educators through moderated discussion forums, exclusive community groups, and the open sharing of ideas.
- **On-Demand eLearning Courses:** Receive unlimited, 24/7 access to a large catalog of flexible, modular, asynchronous courses in English and Spanish with over 400 hours of research-based content and the ability to earn continuing education units (CEUs) and state training hours.
- **Exclusive Access to Experts:** “Ask an Expert” offers a 24-hour response time and exclusive access to weekly, interactive, live sessions hosted by experts and organized by popular topics and best practices in early childhood education.
- **Live Classes:** Members have unlimited access to register for scheduled, live, and virtual professional development sessions on a variety of topics.
- **Teacher Acceleration Program:** Rapidly onboard teachers and support effective implementation The Creative Curriculum®, an 8-week personalized coaching and training program.

Online Professional Development Courses Included in Teacher Membership

Teaching Strategies Courses

- Celebrating Best Practices for Supporting Dual-Language Learners
- Simple, Joyful, Effective: Practical Strategies for Supporting Dual-Language Learners
- Transforming Family Engagement
- Using Positive Guidance for an Inclusive, Collaborative Classroom
- The Creative Curriculum® for Infants, Toddlers & Twos: Foundation
- The Creative Curriculum® for Infants, Toddlers & Twos: Daily Resources
- The Creative Curriculum® for Infants, Toddlers & Twos: Experiences
- The Creative Curriculum® for Infants, Toddlers & Twos: Routines
- Getting Started with Studies for Twos
- The Creative Curriculum® for Preschool: Foundation
- The Creative Curriculum® for Preschool: Daily Resources
- The First Six Weeks of Preschool
- Getting Started with Studies (Preschool & Kindergarten)
- The Creative Curriculum® for Kindergarten: Foundation
- The Creative Curriculum® for Kindergarten: Daily Resources
- The First Six Weeks of Kindergarten
- The Creative Curriculum® for Family Child Care
- Implementing GOLD® in SmartTeach®: Infants, Toddlers & Twos
- Implementing GOLD® in SmartTeach®: Preschool
- Implementing GOLD® in SmartTeach®: Kindergarten
- GOLD® for Administrators: Infants, Toddlers & Twos and Preschool
- GOLD® for Administrators: Preschool to Third Grade

Quorum Courses

- All Are Welcome
- Amazing Development Infants
- Amazing Development Preschool
- Amazing Development Toddlers
- Autism 101 | Autismo 101
- Basics of Inclusion | Fundamentos de la inclusión • Building Positive Relationships | Desarrollo de relaciones positivas
- Building Strong Relationships with Families | Desarrollo de relaciones sólidas con las familias
- CDA Planner | Planificador del CDA
- Challenging Behavior | Comportamiento desafiante
- Child Assessment | Evaluación del niño
- Child Language Development and Signs of Delay | El desarrollo lingüístico infantil e indicios de retraso
- Creating Positive Connections • Curriculum Unpacked | Bases del plan de estudios
- Cut the Cooties! Communicable Disease Prevention in Child Care | Combatir los gérmenes: prevención de enfermedades contagiosas
- Developmental Milestones | Indicadores del Desarrollo
- Dual Language Learners | Estudiantes de dos idiomas
- Early Literacy: Print Awareness, Phonological Awareness, and Alphabet Knowledge (coming soon)
- Engaging Families with Social Media | Compromiso familiar y las redes sociales
- Enriching Indoor Environments
- Enriching Play
- Exploring the Piramide Approach
- Family Child Care Indoor Environment
- Family Engagement | Compromiso familiar
- From Food to Physical Activity | De la alimentación a la actividad física
- Emergent Literacy (coming soon)
- Honoring All Families | Honrar a todas las familias
- Inspiring Creativity | Inspirando creatividad
- Interactive Storytelling
- Keeping Our Children Safe | Proteger a nuestros niños: anticipar y prepararse
- Learning Environment | Ambiente de aprendizaje
- Nourishing Healthy Eaters in ECE
- Nourishing Preschoolers
- Oral Language is the Foundation for Literacy
- Outdoor Learning Environment
- Phonological Awareness
- Program and Classroom Assessment | Evaluación del programa y el salón de clases
- Responsive Caregiving | Cuidado sensible
- Responsive Feeding
- Safe Sleep and Sweet Dreams | Sueños dulces y seguros para bebés
- Safe Spaces and Places To Grow and Learn | Espacios y Lugares Seguros para Crecer y Aprender
- School-Age Care | Cuidados en Edad Escolar: Aprender por Diseño
- Self-Care for Educators | Autocuidado para educadores
- STEM in the Preschool Classroom | STEM en el Salón de Clases de Preescolar
- Teaching with Intention | Enseñanza con intención
- The Developing Infant and Toddler | El Bebé y el Niño Pequeño en Desarrollo
- The Juggling Act: Schedules, Routines, and Transitions | El acto de malabarismo: Horarios, rutinas y transiciones
- The Nuts and Bolts of Developmental Screening
- The Power of Play • The Reflective Teacher | La maestra reflexiva
- To Expel or Not to Expel
- Transportation Training for Georgia | Entrenamiento sobre transporte para el estado de Georgia
- Trauma Informed Practices | Prácticas informadas sobre el trauma
- Traveling with Precious Cargo | Viajando con una carga valiosa
- Understanding Child Abuse and Prevention | Comprensión y prevención del abuso infantil

Leadership

- Administrative Leadership | Liderazgo administrativo
- Essentials of Leadership in Early Childhood Education | Fundamentos del Liderazgo en la Educación de la Infancia Temprana
- Implementing Quality Teams | Implementación de equipos de calidad
- Principles of Quality Teams | Bases de los equipos de calidad • Teacher Leadership | Liderazgo de Maestra
- Your Path to Teacher Leadership

The Essentials Kit includes the following resources.

For the Classroom

Question of the Day Poster

Post this dry-erase, laminated poster with space to write the question of the day and for children to document their answers near the classroom entry or large-group area.

Venn Diagram Dry-Erase Poster

Document children's investigative comparisons on this dry-erase Venn diagram poster.

Grid-Lined Laminated Poster

Use this laminated, dry-erase grid poster indoors and outdoors for graphing and comparing. The large grid accommodates children's writing, sticky notes, or study-related objects or collectibles!

Investigation Poster

Invite families to participate in their child's investigative learning by displaying photos, work samples, and study documentation with this reusable investigation poster.

What Do We Know? Poster

Post this dry-erase, laminated poster in the large-group area to capture and celebrate children's prior learning about your study topic.

What Do We Want to Know? Poster

Document and continue to add on to children's questions about the study topic with this dry-erase, laminated poster. Refer to what they know as you learn more about the topic!

Interest Area Labels (1 set of 10)

Colorful signs posted near each interest area help define the learning environment for children as they explore and play.

Block Labels (49 shapes)

These block labels define where each type of wooden block "lives" in the Block area. Having a designated spot for each block helps children maintain the materials independently!

Extend Learning Prompts (1 set of 15)

Intended to offer adults ideas for extending learning through engaging discussions, a few of these 15 open-ended conversation starters placed around the classroom will create a language-rich learning environment.

Positive Message Strips (1 set of 6)

What message does the learning environment communicate? Use these Positive Message strips as helpful reminders to reflect on the power of interactions and the messages the learning environment conveys.

SEL AI's Pal™ Crossover Posters (2)

Attractive and engaging posters featuring AI's Pals™ offers social-emotional learning opportunities to encourage discussions about feelings and building a classroom community.

Everyday Materials for Children

For Investigation

- Clipboards (20)
- Magnifying Glasses (10)
- Tabletop Tripod Magnifier (1)
- Expandable Sorting Hoops (3)
- Measuring Tape (10)
- Balance Scale (1)
- Tweezers (10)
- Eyedroppers (10)
- Stopwatch (1)
- Flashlights (4)

For Play

- Shatterproof Mirrors (4)
- Magnetic Letters (wood) (1 set)
- Measuring Cups (1)
- Unifix Cubes (1 set of 100)
- Tangrams (4)
- Geoboard (wood) (4)
- Expression/Emotion Cards (1 set)
- Plastic Cones (6)
- Texture Paint Rollers (4)
- Artist Paint Pallet (4)
- Microphone (1)
- Book Easels (4)
- Expandable Balls (2)

Partner Success Team Support

Our Partner Success Team is a dedicated group of former early childhood educators committed to helping our partners realize the full potential of Teaching Strategies digital solutions. We aim to support high-quality and developmentally appropriate practices. Your purchase of The Creative Curriculum® Cloud includes Partner Success service.

Level

1

1-5
Classrooms

	Onboarding
✓	Weekly Administrator Onboarding Webinars
✓	Email Support
	Implementation
✓	Access Weekly Administrator Live Office Hours
✓	Access Weekly Teacher Engagement Sessions
	Ongoing Support
✓	Access to a Live “Ongoing Support” Queue
✓	Monthly Newsletter
✓	Support Webinars
✓	The Hub
	Technical Support
✓	24/7 Technical Support Portal Submit a Case
✓	Call Technical Support 7:00 AM–9:00 PM EST, Monday–Friday

Pricing



QUOTE Q-381182

Customer/Subscriber Name: Ravenna Public Schools
Customer/Subscriber Number: 04RAVENPS
Contact Name: Kayla Wiarda
Contact Email: kayla.wiarda@ravennabluejays.org
Contact Title: Pre-Kindergarten Teacher

TEACHING STRATEGIES, LLC ("TS")
 80 M STREET, SE, SUITE 1010
 WASHINGTON, DC 20003
 301-634-0818

Prepared by: Kat Kelley
 kat.k@teachingstrategies.com
Expiration Date: 11-12-2025
Subscription Term: 12/01/2025 - 05/31/2029

SUMMARY			
PRODUCT	SALES PRICE	QTY	TOTAL PRICE
CCPGE-PrintDig-1 The Creative Curriculum® for Preschool, Guided Edition with The Essentials Kit English	\$7,089.17	1	\$7,089.17
LitSupp-PrintDig Kickstart Literacy™ Bundle	\$1,287.50	1	\$1,287.50
30SHIPSUR-PK Shipping Surcharge	\$100.00	2	\$200.00
203040 The Creative Curriculum® for Pre-K - Print Resources	\$2,500.00	1	\$2,500.00
		Subtotal:	\$11,076.67
		Shipping:	\$752.00
		Tax:	\$0.00
		Total:	\$11,828.67

Thank you for your consideration of the proposed solution for Ravenna Public Schools. Our team, including Kat Kelley, is excited to partner with you to support the children you serve.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69

RAVENNA, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ravenna Public Schools District No. 69, Ravenna, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements. The supplementary information on pages 27 - 30 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 27 - 30 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 27 - 30 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 31 - 43 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 1, 2025, on our consideration of the Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Grand Island, Nebraska
November 1, 2025

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

		<u>Program Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>	
		Charges for Services	Operating Grants and Contributions	<u>Primary Government Total</u>	Component
		Disbursements		Governmental Activities	Unit
FUNCTIONS/PROGRAMS					
Governmental activities					
4	Regular instructional programs	3,410,621	11,765	(3,398,856)	
	Special education instructional programs	1,222,482	1,032,878	(189,604)	
Support services					
	Pupils	873,566	240,445	(633,121)	
	Staff	118,242		(118,242)	
	Maintenance and operation of buildings and sites	897,420	1,550	(895,870)	
	Pupil transportation	462,161	37,445	(424,716)	
General and administrative					
	General administration	280,042		(280,042)	
	Office of the Principal	459,493		(459,493)	
	Fiscal services	263,444		(263,444)	
	State categorical programs	28,442	4,166	(24,276)	
	Federal programs	285,342	356,774	71,432	
	Lunch program and other	378,009	167,314	(83,747)	
	Capital outlay	382,657		(382,657)	
	Total governmental activities	<u>9,061,921</u>	<u>380,708</u>	<u>(7,082,636)</u>	<u> </u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

		Net (Disbursements) Receipts and Changes in Net Position			
		Program Receipts		Primary Government	
		Charges for	Operating Grants and	Total	
		Disbursements	Services	Governmental Activities	Component Unit
				Contributions	
	Component Unit				
	Ravenna Public School Foundation	25,576		39,645	14,069
61	General receipts				
	Taxes				
	Property			3,854,739	
	Motor vehicle			243,083	
	Carline tax			8,335	
	Public power district sales tax			164,627	
	Interest			133,232	
	County fines and license fees			29,466	
	State aid			591,978	
	Homestead exemption			105,356	
	Pro-rate motor vehicle			12,935	
	Property tax credit			1,886,601	
	State apportionment			129,019	
	State and federal funds not restricted to specific functions			21,692	
	Investment earnings				14,075
	Bond issuance			5,384,040	
	Other			49,773	
	Total general receipts			12,614,876	14,075

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

			Net (Disbursements) Receipts and Changes in Net Position		
	Disbursements	Program Receipts Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit
Change in net position resulting from receipts and disbursements				5,532,240	28,144
NET POSITION, beginning of year				<u>6,362,261</u>	<u>273,968</u>
NET POSITION, end of year				<u>11,894,501</u>	<u>302,112</u>
ASSETS					
Cash and certificates of deposit				8,983,963	302,112
NLAF				2,001,099	
Cash at county treasurer				<u>909,439</u>	<u> </u>
TOTAL ASSETS				<u>11,894,501</u>	<u>302,112</u>
NET POSITION					
Restricted for Nutrition Program				63,357	
Restricted for capital outlay				8,615,680	
Unrestricted				<u>3,215,464</u>	<u>302,112</u>
TOTAL NET POSITION				<u>11,894,501</u>	<u>302,112</u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Taxes					
	Property	2,913,446	704,745	236,548	3,854,739
	Motor vehicle	243,083			243,083
	Carline tax	8,335			8,335
	Public power district sales tax	131,354	33,273		164,627
	Interest	57,516	75,348	368	133,232
	Student activity receipts			240,445	240,445
	Lunch sales			126,948	126,948
	Other local sources	15,798			15,798
	County fines and license fees	29,466			29,466
	State receipts	3,417,266	404,804	1,410	3,823,480
	Federal receipts	356,774		165,904	522,678
	Other sources	38,746	8,500	44	47,290
	Total receipts	7,211,784	1,226,670	771,667	9,210,121
DISBURSEMENTS					
	Regular instructional programs	3,410,621			3,410,621
	Special education instructional programs	1,222,482			1,222,482
	Support services				
	Pupils	600,953		272,613	873,566
	Staff	118,242			118,242
	Maintenance and operation of buildings and sites	529,423	367,997		897,420
	Pupil transportation	462,161			462,161

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RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)					
General and administrative					
	General administration	280,042			280,042
	Office of the Principal	459,493			459,493
	Fiscal services	263,444			263,444
∞	State categorical programs	28,442			28,442
	Federal programs	285,342			285,342
	Lunch program and other			378,009	378,009
	Capital outlay	360,061	22,596		382,657
	Total disbursements	8,020,706	390,593	650,622	9,061,921
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		(808,922)	836,077	121,045	148,200
OTHER FINANCING SOURCES (USES)					
	Transfers in			156,019	156,019
	Bond issuance		5,384,040		5,384,040
	Transfers out	(156,019)			(156,019)
	Total other financing sources (uses)	(156,019)	5,384,040	156,019	5,384,040
NET CHANGE IN FUND BALANCES		(964,941)	6,220,117	277,064	5,532,240
FUND BALANCES, beginning of year		4,327,501	1,760,261	274,499	6,362,261
FUND BALANCES, end of year		3,362,560	7,980,378	551,563	11,894,501

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
	Cash and certificates of deposit	2,663,577	7,807,058	514,427	10,985,062
	County treasurers' balances	698,983	173,320	37,136	909,439
6	TOTAL ASSETS	3,362,560	7,980,378	551,563	11,894,501
FUND BALANCES					
FUND BALANCES					
	Restricted for				
	Capital outlay		7,980,378	236,550	8,216,928
	School Nutrition Program			63,357	63,357
	Committed				
	Student activities			251,656	251,656
	Assigned				
	Capital outlay	398,752			398,752
	Employee benefits	376,951			376,951
	Subsequent year's budget	921,839			921,839
	Unassigned	1,665,018			1,665,018
	TOTAL FUND BALANCES	3,362,560	7,980,378	551,563	11,894,501

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED
CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2025

	Custodial Funds
	Scholarships Funds
FUND BALANCE, beginning of year	<u>19,156</u>
RECEIPTS	<u>150</u>
TOTAL FUNDS AVAILABLE	<u>19,306</u>
DISBURSEMENTS	<u>250</u>
FUND BALANCE, end of year	<u><u>19,056</u></u>
ASSETS	
Cash	<u>19,056</u>
LIABILITIES	
Due to others	<u>19,056</u>
NET POSITION	<u><u> </u></u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Ravenna Public Schools District No. 69, Ravenna, Nebraska (the District).

Reporting Entity

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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

Discretely Presented Component Unit

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in GASB *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of this criteria provides for identification of any entities for which the District is financially accountable and other organizations that the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of the above criteria, the following component unit is included within the District's reporting entity:

The Ravenna Public School Foundation (the Foundation) is a legally separate, tax-exempt component unit of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation acts primarily as a fundraising organization to fund scholarships to graduating seniors of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and fund any special requests of the Foundation's benefactors. The members of the Board of Directors of the Ravenna Public School Foundation are appointed by majority vote of the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation's operations are not subject to approval or modification by any governmental entity except that the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska, shall have veto power to reject any property or funds offered by the Foundation. Because of these controls by the District, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Discretely Presented Component Unit (Continued)

The Foundation does not issue separate financial statements.

Government-Wide Statements

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

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

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

Fund Financial Statements

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

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

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts and expenditures. All of the District's funds are considered governmental funds.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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

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

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

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

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

The District reports the following nonmajor governmental funds:

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

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

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.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Fund Types

The fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements.

Private Purpose Trust Funds - These funds are used to account for funds held by the District in a trustee capacity. The District's trust funds consist of various scholarship funds.

Basis of Accounting

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

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

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

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

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

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

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

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2025, as all vacation earned during the year must be used by August 31 with no carryover. Vacation and sick leave are accumulated as follows:

Certified Staff

Vacation is earned at the rate of two weeks per year after one year of employment. Vacation is not cumulative. Sick leave is cumulative at the rate of ten days per year up to a maximum of 50 days per year but is not payable upon termination.

Noncertified Full-Time Staff

Vacation is earned at the rate of two weeks per year after one year of employment. After 10 or more years of employment, an employee accrues vacation at the rate of three weeks per year. Vacation is not cumulative. Sick leave is cumulative at the rate of six days per year up to a maximum of 40 days but is not payable upon termination. Personal leave with pay is granted to employees at a maximum of two days per year and may not be accumulated.

Custodial, maintenance, and bus driver personnel with more than 20 years of employment will be granted a four-week vacation.

Long-Term Obligations

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

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

Assigned

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

Unassigned

This classification includes the residual fund balance for the General Fund.

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

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

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

Use of Estimates

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

Leases

Since the District reports on the modified cash basis right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

Under GASB Statement 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. There was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible lease terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply in intangible assets including subscription-based technology arrangements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

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

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT

For the following disclosures, deposits - including checking accounts, savings accounts, and money market accounts - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

The District's cash and certificates of deposit are reported as follows:

Governmental activities	<u>8,983,963</u>
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The carrying value (fair value) of the cash and certificates of deposit consisted of the following:

Demand deposits and savings accounts	2,060,882
Certificates of deposit	<u>6,923,081</u>
Total cash and investments	<u>8,983,963</u>

Maturities of certificates of deposit are as follows:

One year	<u>6,923,081</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Custodial Credit Risk - Deposits (Continued)

the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAFF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAFF Board of Trustees is elected from representatives of various participants in the fund. The NLAFF Board of Trustees engaged PFM Asset Management, LLC, (PFMAM) as administrator and investment advisor through September 30, 2024. Effective October 1, 2024, PFMAM consolidated its investment management and administration accounts under its parent company, U.S. Bancorp Asset Management Inc. (USBAM). As a result of the consolidation, effective October 1, 2024, USBAM is the investment manager and administrator of the Fund and PFM Asset Management will continue to serve the fund as a division of USBAM. For a copy of the most recent audit report for the NLAFF, contact NLAFF at 1-877-667-3523 or via the NLAFF website at <https://www.nlafpool.org/>.

Bank Deposits

As of August 31, 2025, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NLAFF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2025, all of NLAFF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAFF's name.

Investments

The NLAFF is a pooled cash account that invests primarily in U.S. government and agency obligations and repurchase agreements. The NLAFF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAFF. The NLAFF is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At August 31, 2025, the District had \$2,001,099 in NLAFF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Investments (Continued)

The District is exposed to risks noted below in relation to its investments in the NLAf. The District does not have a policy for these risks. The following NLAf risk policies below were taken from footnotes in the NLAf audit report.

Interest Rate Risk

The NLAf investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2025, the date of the latest NLAf audit report, was 42 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAf, as of May 31, 2025, the NLAf limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2025, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2025.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	79.88%
A-1+	01.02%
Exempt*	19.10%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAf will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAf has no specific policy as to custodial credit risk. All of the underlying securities for the NLAf investments in repurchase agreements at May 31, 2025, the latest audit report date for the NLAf, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAf has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Concentration of Credit Risk

The NLAIF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2025, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas *	12.51%
BofA Securities, Inc. *	14.33%
Freddie Mac	06.43%
Federal Farm Credit Bank	15.07%
Federal Home Loan Bank	18.53%
Goldman Sachs & Company *	05.18%
Toronto Dominion Bank *	12.00%
U.S. Treasury	10.49%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

Investments

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

As defined by GASB Statement 3, the District had investments in NLAIF as of August 31, 2025.

NOTE 3. RETIREMENT PLAN

Plan Description

Ravenna Public Schools District No. 69, Ravenna, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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

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

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban

Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$394,841.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,353,559. Total covered payroll was \$4,110,456. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. FEDERAL AWARD PROGRAMS

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

NOTE 5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. To manage its workers' compensation, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of workers' compensation. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 6. LONG-TERM DEBT

Long-term debt at August 31, 2025, consisted of the following:

General Obligation Bonds (Direct Placement)

School Construction Bonds issued July 15, 2025, with a variable interest rate between 4 - 5% are due June 2045. Final payment is due December 15, 2045, with principal and interest being retired by the Bond Fund tax levy.

5,500,000

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Long-term debt activity for the year ended August 31, 2025, was as follows:

	Bond
Balance, September 1, 2024	- 0 -
Bond proceeds	5,500,000
Principal payment	- 0 -
Balance, August 31, 2025	5,500,000

Maturities of principal and interest on long-term debt are as follows:

Years Ending August 31,	Principal	Interest	District Payments
2026	195,000	222,870	417,870
2027	185,000	233,381	418,381
2028	195,000	224,131	419,131
2029	200,000	214,381	414,381
2030	210,000	204,381	414,381
2031 - 2035	1,215,000	875,806	2,090,806
2036 - 2040	1,470,000	611,638	2,081,638
2041 - 2045	1,830,000	260,019	2,090,019
Total	5,500,000	2,846,608	8,346,608

NOTE 7. LEASE COMMITMENTS

Equipment Lease

The District has entered into several lease agreements for equipment as follows:

1. Lease agreement with Eakes, Inc., for copiers with monthly payments of \$765.95, through August 2029.
2. Lease agreement with Hometown for a Bobcat skidsteer with an annual payment of \$53,106 through August 2026.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. LEASE COMMITMENTS (Continued)

Future minimum payments are as follows:

Year Ending August 31,	Principal	Interest	Total
2026	59,529	2,769	62,298
2027	9,191		9,191
2028	9,191		9,191
2029	8,425		8,425
	<u>86,337</u>	<u>2,769</u>	<u>89,106</u>

NOTE 8. TRANSFERS

The General Fund transferred \$55,500 to the Activities Fund for support of various activities and \$100,519 to the Lunch Fund to support the purchase of food and labor costs. The General Fund transferred \$100,000 to the Depreciation Fund for transportation. The General Fund transferred \$150,000 to the Employee Benefit Fund for health insurance benefits.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 1, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Taxes					
Property	2,913,446				2,913,446
Motor vehicle	243,083				243,083
Carline tax	8,335				8,335
Public power district sales tax	131,354				131,354
Interest	49,718	556	7,242		57,516
Other local sources	15,798				15,798
County fines and license fees	29,466				29,466
State receipts	3,417,266				3,417,266
Federal receipts	356,774				356,774
Other sources	30,418	8,328			38,746
Total receipts	<u>7,195,658</u>	<u>8,884</u>	<u>7,242</u>		<u>7,211,784</u>
DISBURSEMENTS					
Regular instructional programs	3,560,621			(150,000)	3,410,621
Special education instructional programs	1,222,482				1,222,482
Support services					
Pupils	600,953				600,953
Staff	118,242				118,242
Maintenance and operation of buildings and sites	629,423			(100,000)	529,423
Pupil transportation	462,161				462,161
General and administrative					
General administration	280,042				280,042
Office of the Principal	459,493				459,493
Fiscal services	263,444				263,444
State categorical programs	28,442				28,442
Federal programs	285,342				285,342
Capital outlay		360,061			360,061
Total disbursements	<u>7,910,645</u>	<u>360,061</u>		<u>(250,000)</u>	<u>8,020,706</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS					
	<u>(714,987)</u>	<u>(351,177)</u>	<u>7,242</u>	<u>250,000</u>	<u>(808,922)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
OTHER FINANCING SOURCES (USES)					
Transfers in		100,000	150,000	(250,000)	
Transfers out	<u>(156,019)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(156,019)</u>
Total other financing sources (uses)	<u>(156,019)</u>	<u>100,000</u>	<u>150,000</u>	<u>(250,000)</u>	<u>(156,019)</u>
NET CHANGE IN FUND BALANCES	(871,006)	(251,177)	157,242		(964,941)
FUND BALANCE, beginning of year	<u>3,457,863</u>	<u>649,929</u>	<u>219,709</u>	<u> </u>	<u>4,327,501</u>
FUND BALANCE, end of year	<u><u>2,586,857</u></u>	<u><u>398,752</u></u>	<u><u>376,951</u></u>	<u><u> </u></u>	<u><u>3,362,560</u></u>
ASSETS					
ASSETS					
Cash and certificates of deposit	1,887,874	398,752	376,951		2,663,577
County treasurers' balances	<u>698,983</u>	<u> </u>	<u> </u>	<u> </u>	<u>698,983</u>
TOTAL ASSETS	<u><u>2,586,857</u></u>	<u><u>398,752</u></u>	<u><u>376,951</u></u>	<u><u> </u></u>	<u><u>3,362,560</u></u>
FUND BALANCE					
FUND BALANCE					
Assigned for capital outlay		398,752			398,752
Assigned for employee benefits			376,951		376,951
Assigned for General Fund	921,839				921,839
Unassigned	<u>1,665,018</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,665,018</u>
TOTAL FUND BALANCE	<u><u>2,586,857</u></u>	<u><u>398,752</u></u>	<u><u>376,951</u></u>	<u><u> </u></u>	<u><u>3,362,560</u></u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND
COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
RECEIPTS				
Local receipts				
Taxes				
Property		236,548		236,548
Interest	35		333	368
Student activity receipts			240,445	240,445
Lunch sales	126,948			126,948
State receipts	1,410			1,410
Federal receipts	165,904			165,904
Other sources	44			44
Total receipts	<u>294,341</u>	<u>236,548</u>	<u>240,778</u>	<u>771,667</u>
DISBURSEMENTS				
Student support services			272,613	272,613
Nutrition Program	378,009			378,009
Total disbursements	<u>378,009</u>		<u>272,613</u>	<u>650,622</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(83,668)	236,548	(31,835)	121,045
OTHER FINANCING SOURCES				
Transfers in	100,519		55,500	156,019
NET CHANGE IN FUND BALANCES	16,851	236,548	23,665	277,064
FUND BALANCES, beginning of year	<u>46,506</u>	<u>2</u>	<u>227,991</u>	<u>274,499</u>
FUND BALANCES, end of year	<u><u>63,357</u></u>	<u><u>236,550</u></u>	<u><u>251,656</u></u>	<u><u>551,563</u></u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND
COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
ASSETS				
ASSETS				
Cash	63,357	199,414	251,656	514,427
Cash at county treasurers	63,357	37,136	251,656	37,136
TOTAL ASSETS	63,357	236,550	251,656	551,563
FUND BALANCES				
FUND BALANCES				
Restricted				
Capital outlay		236,550		236,550
Nutrition Program	63,357			63,357
Committed				
Student activities	63,357	236,550	251,656	251,656
TOTAL FUND BALANCES	63,357	236,550	251,656	551,563

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual	
FUND BALANCE, beginning of year	<u>3,811,021</u>	<u>3,457,863</u>	<u>3,472,899</u>	
RECEIPTS				
Local sources				
Taxes				
1100	Property	4,444,679	2,913,446	4,467,969
1115	Carline tax	10,000	8,335	9,402
1120	Public power district sales tax	165,000	131,354	155,438
1125	Motor vehicle	250,000	243,083	236,728
1315	Tuition from educational entities		9,240	4,830
1423	Transportation fees from other schools		2,358	
1510	Interest	45,000	49,718	66,621
1911	Local license fees and fines	2,000	2,650	2,330
1955	Postsecondary receipts			60
1990	Other	1,000	1,550	1,675
	Total local sources	<u>4,917,679</u>	<u>3,361,734</u>	<u>4,945,053</u>
County and ESU sources				
2110	Fines and licenses	30,000	26,941	27,425
2210	Educational Service Unit		2,525	250
	Total county and ESU sources	<u>30,000</u>	<u>29,466</u>	<u>27,675</u>
State sources				
3110	State aid	591,978	591,978	608,162
3120	Special education	900,000	1,032,878	959,609
3125	Special education transportation	10,000	37,445	21,789
3130	Homestead exemption		84,062	88,987
3131	Property tax credit		1,505,297	436,549
3535	Payments for high ability learners	4,500	4,166	4,206
3180	Pro-rate motor vehicle	10,000	10,729	12,422
3400	State apportionment	60,000	129,019	61,287
3551	Career education	4,000	7,500	7,500
3552	School safety and security			30,000
3599	Other state categorical programs		14,192	
	Total state sources	<u>1,580,478</u>	<u>3,417,266</u>	<u>2,230,511</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)				
Federal sources				
4310	REAP	30,000	39,350	35,797
4421	IDEA Part B Base/EP 0 - 21			16,638
4423	IDEA Part B ARP Proportionate Share			621
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	80,000	67,302	56,766
4509	Title II, Part A ESSA Supporting Effective Instruction		16,100	15,285
4516	IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation	1,000	2,683	2,623
4518	IDEA Part B (611) Base and Enrollment Poverty Allocation	100,000	111,769	102,305
4521	IDEA Part B Proportionate		2,059	
4708	Medicaid in Public Schools (MIPS)	5,000	6,533	8,913
4709	Medicaid Administrative Activities (MAAPS)	7,500	5,972	6,154
4510	Title IV, Part A ESSA Student Support and Academic Enrichment Grants		10,000	10,000
4511	Title V, Part B REAP: Rural Low Income Schools Grants		37,319	
4998	Elementary and Secondary School Emergency Relief (ARP ESSER III)		57,687	303,837
	Total federal sources	223,500	356,774	558,939
Nonrevenue receipts				
5301	Insurance adjustments		13,223	9,047
5300	Sale of property		2,540	4,954
5690	Other nonrevenue receipts		14,655	30,261
	Total nonrevenue receipts		30,418	44,262
	Total receipts	6,751,657	7,195,658	7,806,440
TOTAL FUNDS AVAILABLE		10,562,678	10,653,521	11,279,339

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
1100 Regular instructional programs	3,939,809	3,560,621	3,406,036
1200 Special education instructional programs	1,450,010	1,222,482	1,087,695
Support services			
2100 Pupils	727,680	600,953	469,004
2200 Staff	138,665	118,242	84,422
2600 Operation and maintenance of plant	785,900	629,423	806,833
2700 Pupil transportation	419,500	462,161	400,074
General and administrative			
2300 General administration	323,997	280,042	273,427
2410 Office of the Principal	514,488	459,493	423,329
2510 Fiscal services	329,050	263,444	252,748
3500 State categorical programs	22,250	20,642	25,240
3551 Career education		7,800	4,261
6000 Federal programs	364,575	285,342	523,407
8000 Interfund transfers	80,000	156,019	65,000
Total disbursements	<u>9,095,924</u>	<u>8,066,664</u>	<u>7,821,476</u>
 FUND BALANCE, end of year	 <u>1,466,754</u>	 <u>2,586,857</u>	 <u>3,457,863</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		598,006	507,185
Certificates of deposit		<u>1,289,868</u>	<u>1,760,711</u>
		<u>1,887,874</u>	<u>2,267,896</u>
 County treasurers		 <u>698,983</u>	 <u>1,189,967</u>
 TOTAL FUND BALANCE		 <u>2,586,857</u>	 <u>3,457,863</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	634,802	<u>649,929</u>	<u>457,576</u>
RECEIPTS			
Interest		556	646
Other receipts		8,328	14,481
Transfer from other funds		<u>100,000</u>	<u>250,000</u>
Total receipts		<u>108,884</u>	<u>265,127</u>
TOTAL FUNDS AVAILABLE	<u>634,802</u>	<u>758,813</u>	<u>722,703</u>
DISBURSEMENTS			
Supplies and materials			
Capital outlay	<u>634,802</u>	<u>360,061</u>	<u>72,774</u>
FUND BALANCE, end of year		<u><u>398,752</u></u>	<u><u>649,929</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>398,752</u>	<u>649,929</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>217,133</u>	<u>219,709</u>	<u>116,868</u>
RECEIPTS			
Interest	<u>1,000</u>	<u>7,242</u>	<u>3,734</u>
TOTAL FUNDS AVAILABLE	<u>218,133</u>	<u>226,951</u>	<u>120,602</u>
DISBURSEMENTS			
Employee benefit	<u>218,133</u>	<u> </u>	<u>893</u>
OTHER FINANCING SOURCES			
Transfers in	<u> </u>	<u>150,000</u>	<u>100,000</u>
FUND BALANCE, end of year	<u> </u>	<u>376,951</u>	<u>219,709</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		163,960	113,930
Certificates of deposit		<u>212,991</u>	<u>105,779</u>
		<u>376,951</u>	<u>219,709</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>48,282</u>	<u>46,506</u>	<u>111,889</u>
RECEIPTS			
Interest	100	35	92
Lunch sales	150,000	126,948	134,598
State sources	1,618	1,410	1,525
Federal sources	200,000	165,904	168,522
Transfers from other funds	50,000	100,519	25,000
Other nonrevenue receipts		44	814
Total receipts	<u>401,718</u>	<u>394,860</u>	<u>330,551</u>
TOTAL FUNDS AVAILABLE	<u>450,000</u>	<u>441,366</u>	<u>442,440</u>
DISBURSEMENTS			
Salaries	150,000	109,787	137,849
Employee benefits	80,000	69,346	74,913
Purchased services	1,000	1,608	481
Supplies	20,000	8,580	18,169
Capital outlay	15,000	17,245	
Food	175,000	170,342	163,346
Other	9,000	1,101	1,176
Total disbursements	<u>450,000</u>	<u>378,009</u>	<u>395,934</u>
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>63,357</u></u>	<u><u>46,506</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u><u>63,357</u></u>	<u><u>46,506</u></u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>1,899,995</u>	<u>1,760,261</u>	<u>1,435,628</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	1,125,875	704,745	590,169
Public power district sales tax	20,000	33,273	20,522
Interest	<u>12,000</u>	<u>75,348</u>	<u>52,375</u>
Total local sources	<u>1,157,875</u>	<u>813,366</u>	<u>663,066</u>
State sources			
Homestead exemption	1,250	21,294	11,748
Property tax credit		381,304	57,635
Pro-rate motor vehicle	<u>1,750</u>	<u>2,206</u>	<u>1,624</u>
Total state sources	<u>3,000</u>	<u>404,804</u>	<u>71,007</u>
Other nonrevenue receipts			
Bond Issuance		5,384,040	
Other nonrevenue receipts		<u>8,500</u>	
Total receipts	<u>1,160,875</u>	<u>6,610,710</u>	<u>734,073</u>
TOTAL FUNDS AVAILABLE	<u>3,060,870</u>	<u>8,370,971</u>	<u>2,169,701</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
Maintenance of buildings	3,060,870	122,995	394,670
Architecture and engineering		245,002	14,770
Building Improvements		22,596	
Total disbursements	<u>3,060,870</u>	<u>390,593</u>	<u>409,440</u>
FUND BALANCE, end of year	<u> </u>	<u>7,980,378</u>	<u>1,760,261</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		385,737	48,408
NLAF		2,001,099	
Certificates of deposit		5,420,222	1,556,709
		<u>7,807,058</u>	<u>1,605,117</u>
County treasurers		<u>173,320</u>	<u>155,144</u>
TOTAL FUND BALANCE		<u>7,980,378</u>	<u>1,760,261</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>5,002</u>	<u>2</u>	<u>2</u>
RECEIPTS			
Local sources			
Property taxes - general purpose	241,260	149,469	
Carline taxes		452	
Homestead exemption		4,564	
Property tax credit		81,709	
Pro-rate motor vehicle		<u>354</u>	
Total local sources	<u>241,260</u>	<u>236,548</u>	
 TOTAL FUNDS AVAILABLE	 <u>246,262</u>	 <u>236,550</u>	 <u>2</u>
DISBURSEMENTS			
Interfund transfers	<u>246,262</u>		
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>236,550</u></u>	<u><u>2</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		199,414	2
County treasurers		<u>37,136</u>	
TOTAL FUND BALANCE		<u><u>236,550</u></u>	<u><u>2</u></u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>201,574</u>	<u>227,991</u>	<u>192,446</u>
RECEIPTS			
Local receipts			
Interest income	300	333	312
Activities receipts	258,126	240,445	280,057
General Fund support	40,000	55,500	40,000
Total receipts	<u>298,426</u>	<u>296,278</u>	<u>320,369</u>
TOTAL FUNDS AVAILABLE	<u>500,000</u>	<u>524,269</u>	<u>512,815</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>500,000</u>	<u>272,613</u>	<u>284,824</u>
FUND BALANCE, end of year	<u>_____</u>	<u>251,656</u>	<u>227,991</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>251,656</u>	<u>227,991</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Comparative Data

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

Reconciliation

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

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

Net change in fund balance - financial reporting basis:	
General Fund	<u>(964,941)</u>
Receipts - budgetary basis	
General Fund	7,195,658
Depreciation Fund	108,884
Employee Benefit Fund	157,242
Disbursements - budgetary basis	
General Fund	(8,066,664)
Depreciation Fund	(360,061)
Employee Benefit Fund	<u> </u>
Receipts over (under) disbursements - budgetary basis	<u>(964,941)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
ACCADECCA	1,021	825	290	1,556
Yearbook	10,053	3,480	1,111	12,422
Athletics	8,255	98,088	101,860	4,483
Boy's Basketball	1,219	6,898	3,753	4,364
Boy's Golf	2,782	1,042	926	2,898
Casual Friday	3,456	1,746	1,000	4,202
Cheerleaders	1,588	8,438	8,502	1,524
Circle of Friends	668		125	543
Class of 2024	395		395	
Class of 2025	3,007	807	3,813	1
Class of 2026	5,927	1,364	4,005	3,286
Class of 2027	4,231	2,137		6,368
Class of 2028	3,347	5,146	2,302	6,191
Class of 2029	1,547	1,832		3,379
Class of 2030		2,468		2,468
Class of 2031		425		425
Computers	1,974			1,974
Concessions	8,120	42,754	39,163	11,711
Courtesy Fund	3,191		344	2,847
Cross Country	5,273	1,215	3,509	2,979
Dance Team	3,062	2,460	5,027	495
Drama/Plays	475	4,513	2,651	2,337
Elementary Fund	10,775	2,294	2,480	10,589
FBLA	15,445	4,915	5,144	15,216
FFA	42,224	16,182	16,284	42,122
Fine Arts	5,526	13,817	13,709	5,634
Flag Corp	973		380	593
Football	8,767	10,959	12,654	7,072
General Flo Thru	1,539			1,539
Girl's Basketball	2,172	2,632	1,917	2,887
Girl's Golf	1,441	274	938	777
Graduates' Reserve	1,793			1,793
Guidance	173			173
Independent Living	262			262
Industrial Arts	2,002	441	880	1,563

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
Interest Income	776	333		1,109
Jr. High Girls Wrestling	117	264	216	165
Jr. High Volleyball	104	1,218	366	956
Library/AR	2,560			2,560
Life Skills	3,281	6,531	3,746	6,066
Mental Health	3,970	609	2,448	2,131
NHS	135	525	151	509
RHS Foundation	12,565	22,908	9,000	26,473
Robotics	12,843	7,379	5,092	15,130
Skills USA	241	754	570	425
Spanish Club	353	2,917	2,871	399
Special Olympics	538			538
Speech	64	109		173
Spring Play	4,450		120	4,330
Star	1,359	888	2,002	245
Student Assist	12,124	4,298	2,792	13,630
Student Council	1,802	449	635	1,616
Track	2,487	2,038	2,053	2,472
Volleyball	2,421	2,715	2,119	3,017
Wrestling	3,118	5,028	5,270	2,876
YAB	<u> </u>	<u>163</u>	<u> </u>	<u>163</u>
 TOTAL ACTIVITIES FUND	 <u>227,991</u>	 <u>296,278</u>	 <u>272,613</u>	 <u>251,656</u>



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

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

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements, and have issued our report thereon dated November 1, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as items 2025-001 and 2025-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ravenna Public Schools District No. 69, Ravenna, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002..

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Responses to Findings

Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole+Company, LLP

Grand Island, Nebraska
November 1, 2025

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-001 SEGREGATION OF DUTIES

Criteria

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

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

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

Potential Effect

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

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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

Cause

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

Potential Effect

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

Recommendation

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

District's Response

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

2024-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implemented some mitigating controls in certain areas. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-001, and is considered to be a significant deficiency for the year ended August 31, 2025.

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

Management did not possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-002, and is considered to be a significant deficiency for the year ended August 31, 2025.

Ken's Copy

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69

RAVENNA, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ravenna Public Schools District No. 69, Ravenna, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements. The supplementary information on pages 27 - 30 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 27 - 30 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 27 - 30 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 31 - 43 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 1, 2025, on our consideration of the Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Grand Island, Nebraska
November 1, 2025

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts		Charges for Services	Operating Grants and Contributions	Disbursements	Primary Government Total Governmental Activities	Component Unit
						Net (Disbursements) Receipts and Changes in Net Position	
FUNCTIONS/PROGRAMS							
Governmental activities							
Regular instructional programs	3,410,621		11,765			(3,398,856)	
Special education instructional programs	1,222,482	1,032,878				(189,604)	
Support services							
Pupils	873,566		240,445			(633,121)	
Staff	118,242					(118,242)	
Maintenance and operation of buildings and sites	897,420		1,550			(895,870)	
Pupil transportation	462,161	37,445				(424,716)	
General and administrative							
General administration	280,042					(280,042)	
Office of the Principal	459,493					(459,493)	
Fiscal services	263,444					(263,444)	
State categorical programs	28,442	4,166				(24,276)	
Federal programs	285,342	356,774				71,432	
Lunch program and other	378,009	167,314	126,948			(83,747)	
Capital outlay	382,657					(382,657)	
Total governmental activities	<u>9,061,921</u>	<u>1,598,577</u>	<u>380,708</u>			<u>(7,082,636)</u>	

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Net (Disbursements) Receipts and Changes in Net Position
Component Unit					
Ravenna Public School Foundation	39,645		25,576		14,069
General receipts					
Taxes					
Property				3,854,739	
Motor vehicle				243,083	
Carline tax				8,335	
Public power district sales tax				164,627	
Interest				133,232	
County fines and license fees				29,466	
State aid				591,978	
Homestead exemption				105,356	
Pro-rate motor vehicle				12,935	
Property tax credit				1,886,601	
State apportionment				129,019	
State and federal funds not restricted to specific functions				21,692	14,075
Investment earnings					
Bond issuance				5,384,040	
Other				49,773	
Total general receipts				12,614,876	14,075

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts	Primary Government	Component Unit
	Charges for Services	Total Governmental Activities	
	Operating Grants and Contributions		
Change in net position resulting from receipts and disbursements		5,532,240	28,144
NET POSITION, beginning of year		<u>6,362,261</u>	<u>273,968</u>
NET POSITION, end of year		<u>11,894,501</u>	<u>302,112</u>
ASSETS			
Cash and certificates of deposit		8,983,963	302,112
NLAF		2,001,099	
Cash at county treasurer		<u>909,439</u>	
TOTAL ASSETS		<u>11,894,501</u>	<u>302,112</u>
NET POSITION			
Restricted for Nutrition Program		63,357	
Restricted for capital outlay		8,615,680	302,112
Unrestricted		<u>3,215,464</u>	
TOTAL NET POSITION		<u>11,894,501</u>	<u>302,112</u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds				Total Governmental Funds
	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds	
RECEIPTS					
Taxes					
Property	2,913,446	704,745	236,548		3,854,739
Motor vehicle	243,083				243,083
Carline tax	8,335				8,335
Public power district sales tax	131,354	33,273			164,627
Interest	57,516	75,348	368		133,232
Student activity receipts			240,445		240,445
Lunch sales			126,948		126,948
Other local sources	15,798				15,798
County fines and license fees	29,466				29,466
State receipts	3,417,266	404,804	1,410		3,823,480
Federal receipts	356,774		165,904		522,678
Other sources	38,746	8,500	44		47,290
Total receipts	7,211,784	1,226,670	771,667		9,210,121
DISBURSEMENTS					
Regular instructional programs	3,410,621				3,410,621
Special education instructional programs	1,222,482				1,222,482
Support services					
Pupils	600,953		272,613		873,566
Staff	118,242				118,242
Maintenance and operation of buildings and sites	529,423	367,997			897,420
Pupil transportation	462,161				462,161

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA

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

FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds				Total Governmental Funds
	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds	
DISBURSEMENTS (Continued)					
General and administrative					
General administration	280,042				280,042
Office of the Principal	459,493				459,493
Fiscal services	263,444				263,444
State categorical programs	28,442				28,442
Federal programs	285,342				285,342
Lunch program and other			378,009		378,009
Capital outlay	360,061	22,596			382,657
Total disbursements	8,020,706	390,593	650,622	148,200	9,061,921
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS					
OTHER FINANCING SOURCES (USES)					
Transfers in			156,019		156,019
Bond issuance		5,384,040			5,384,040
Transfers out	(156,019)				(156,019)
Total other financing sources (uses)	(156,019)	5,384,040	156,019	277,064	5,384,040
NET CHANGE IN FUND BALANCES					
FUND BALANCES, beginning of year	4,327,501	1,760,261	274,499		6,362,261
FUND BALANCES, end of year	3,362,560	7,980,378	551,563	5,532,240	11,894,501

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
 RAVENNA, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds				
	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds	
ASSETS					
ASSETS					
Cash and certificates of deposit	2,663,577	7,807,058	514,427	10,985,062	
County treasurers' balances	698,983	173,320	37,136	909,439	
TOTAL ASSETS	3,362,560	7,980,378	551,563	11,894,501	
FUND BALANCES					
FUND BALANCES					
Restricted for					
Capital outlay		7,980,378	236,550	8,216,928	
School Nutrition Program			63,357	63,357	
Committed					
Student activities			251,656	251,656	
Assigned					
Capital outlay	398,752			398,752	
Employee benefits	376,951			376,951	
Subsequent year's budget	921,839			921,839	
Unassigned	1,665,018			1,665,018	
TOTAL FUND BALANCES	3,362,560	7,980,378	551,563	11,894,501	

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED
CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2025

	Custodial Funds
	Scholarships Funds
FUND BALANCE, beginning of year	<u>19,156</u>
RECEIPTS	<u>150</u>
TOTAL FUNDS AVAILABLE	<u>19,306</u>
DISBURSEMENTS	<u>250</u>
FUND BALANCE, end of year	<u><u>19,056</u></u>
ASSETS	
Cash	<u>19,056</u>
LIABILITIES	
Due to others	<u>19,056</u>
NET POSITION	<u><u> </u></u>

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Ravenna Public Schools District No. 69, Ravenna, Nebraska (the District).

Reporting Entity

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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

Discretely Presented Component Unit

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in *GASB Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of this criteria provides for identification of any entities for which the District is financially accountable and other organizations that the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of the above criteria, the following component unit is included within the District's reporting entity:

The Ravenna Public School Foundation (the Foundation) is a legally separate, tax-exempt component unit of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation acts primarily as a fundraising organization to fund scholarships to graduating seniors of Ravenna Public Schools District No. 69, Ravenna, Nebraska, and fund any special requests of the Foundation's benefactors. The members of the Board of Directors of the Ravenna Public School Foundation are appointed by majority vote of the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska. The Foundation's operations are not subject to approval or modification by any governmental entity except that the Board of Education of Ravenna Public Schools District No. 69, Ravenna, Nebraska, shall have veto power to reject any property or funds offered by the Foundation. Because of these controls by the District, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Discretely Presented Component Unit (Continued)

The Foundation does not issue separate financial statements.

Government-Wide Statements

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

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

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

Fund Financial Statements

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

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

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts and expenditures. All of the District's funds are considered governmental funds.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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

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

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

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

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

The District reports the following nonmajor governmental funds:

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

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

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.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Fund Types

The fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements.

Private Purpose Trust Funds - These funds are used to account for funds held by the District in a trustee capacity. The District's trust funds consist of various scholarship funds.

Basis of Accounting

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

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

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

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

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

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

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

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2025, as all vacation earned during the year must be used by August 31 with no carryover. Vacation and sick leave are accumulated as follows:

Certified Staff

Vacation is earned at the rate of two weeks per year after one year of employment. Vacation is not cumulative. Sick leave is cumulative at the rate of ten days per year up to a maximum of 50 days per year but is not payable upon termination.

Noncertified Full-Time Staff

Vacation is earned at the rate of two weeks per year after one year of employment. After 10 or more years of employment, an employee accrues vacation at the rate of three weeks per year. Vacation is not cumulative. Sick leave is cumulative at the rate of six days per year up to a maximum of 40 days but is not payable upon termination. Personal leave with pay is granted to employees at a maximum of two days per year and may not be accumulated.

Custodial, maintenance, and bus driver personnel with more than 20 years of employment will be granted a four-week vacation.

Long-Term Obligations

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

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

Assigned

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

Unassigned

This classification includes the residual fund balance for the General Fund.

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

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

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

Use of Estimates

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

Leases

Since the District reports on the modified cash basis right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

Under GASB Statement 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. There was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible lease terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply in intangible assets including subscription-based technology arrangements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

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

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT

For the following disclosures, deposits - including checking accounts, savings accounts, and money market accounts - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

The District's cash and certificates of deposit are reported as follows:

Governmental activities	<u>8,983,963</u>
-------------------------	------------------

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

Demand deposits and savings accounts	2,060,882
Certificates of deposit	<u>6,923,081</u>
Total cash and investments	<u>8,983,963</u>

Maturities of certificates of deposit are as follows:

One year	<u>6,923,081</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAFF).

The NLAFF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAFF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Custodial Credit Risk - Deposits (Continued)

the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAf seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAf Board of Trustees is elected from representatives of various participants in the fund. The NLAf Board of Trustees engaged PFM Asset Management, LLC, (PFMAM) as administrator and investment advisor through September 30, 2024. Effective October 1, 2024, PFMAM consolidated its investment management and administration accounts under its parent company, U.S. Bancorp Asset Management Inc. (USBAM). As a result of the consolidation, effective October 1, 2024, USBAM is the investment manager and administrator of the Fund and PFM Asset Management will continue to serve the fund as a division of USBAM. For a copy of the most recent audit report for the NLAf, contact NLAf at 1-877-667-3523 or via the NLAf website at <https://www.nlafpool.org/>.

Bank Deposits

As of August 31, 2025, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NLAf Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2025, all of NLAf's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAf's name.

Investments

The NLAf is a pooled cash account that invests primarily in U.S. government and agency obligations and repurchase agreements. The NLAf seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAf. The NLAf is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At August 31, 2025, the District had \$2,001,099 in NLAf investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

*Not insured
or guaranteed,
but pretty
damn safe.*

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Investments (Continued)

The District is exposed to risks noted below in relation to its investments in the NLAf. The District does not have a policy for these risks. The following NLAf risk policies below were taken from footnotes in the NLAf audit report.

Interest Rate Risk

The NLAf investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2025, the date of the latest NLAf audit report, was 42 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAf, as of May 31, 2025, the NLAf limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2025, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2025.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	79.88%
A-1+	01.02%
Exempt*	19.10%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAf will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAf has no specific policy as to custodial credit risk. All of the underlying securities for the NLAf investments in repurchase agreements at May 31, 2025, the latest audit report date for the NLAf, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAf has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT (Continued)

Concentration of Credit Risk

The NLAIF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2025, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas *	12.51%
BofA Securities, Inc. *	14.33%
Freddie Mac	06.43%
Federal Farm Credit Bank	15.07%
Federal Home Loan Bank	18.53%
Goldman Sachs & Company *	05.18%
Toronto Dominion Bank *	12.00%
U.S. Treasury	10.49%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

Investments

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

As defined by GASB Statement 3, the District had investments in NLAIF as of August 31, 2025.

NOTE 3. RETIREMENT PLAN

Plan Description

Ravenna Public Schools District No. 69, Ravenna, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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

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

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban

Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$394,841.

↳ Employee and employer contribution rate decreased by 1.78% on July 1, 2025.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Total
Payroll

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,353,559. Total covered payroll was \$4,110,456. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. FEDERAL AWARD PROGRAMS

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

NOTE 5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. To manage its workers' compensation, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of workers' compensation. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 6. LONG-TERM DEBT

Long-term debt at August 31, 2025, consisted of the following:

General Obligation Bonds (Direct Placement)

School Construction Bonds issued July 15, 2025, with a variable interest rate between 4 - 5% are due June 2045. Final payment is due December 15, 2045, with principal and interest being retired by the Bond Fund tax levy.

5,500,000

Bond
Debt

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Long-term debt activity for the year ended August 31, 2025, was as follows:

	Bond
Balance, September 1, 2024	- 0 -
Bond proceeds	5,500,000
Principal payment	- 0 -
Balance, August 31, 2025	5,500,000

Maturities of principal and interest on long-term debt are as follows:

*Debt
Schedule*

Years Ending August 31,	Principal	Interest	District Payments
2026	195,000	222,870	417,870
2027	185,000	233,381	418,381
2028	195,000	224,131	419,131
2029	200,000	214,381	414,381
2030	210,000	204,381	414,381
2031 - 2035	1,215,000	875,806	2,090,806
2036 - 2040	1,470,000	611,638	2,081,638
2041 - 2045	1,830,000	260,019	2,090,019
Total	5,500,000	2,846,608	8,346,608

NOTE 7. LEASE COMMITMENTS

Equipment Lease

The District has entered into several lease agreements for equipment as follows:

1. Lease agreement with Eakes, Inc., for copiers with monthly payments of \$765.95, through August 2029.
2. Lease agreement with Hometown for a Bobcat skidsteer with an annual payment of \$53,106 through August 2026.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. LEASE COMMITMENTS (Continued)

Future minimum payments are as follows:

Year Ending August 31,	Principal	Interest	Total
2026	59,529	2,769	62,298
2027	9,191		9,191
2028	9,191		9,191
2029	8,425		8,425
	<u>86,337</u>	<u>2,769</u>	<u>89,106</u>

NOTE 8. TRANSFERS

The General Fund transferred \$55,500 to the Activities Fund for support of various activities and \$100,519 to the Lunch Fund to support the purchase of food and labor costs. The General Fund transferred \$100,000 to the Depreciation Fund for transportation. The General Fund transferred \$150,000 to the Employee Benefit Fund for health insurance benefits.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 1, 2025, the date the financial statements were available to be issued.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Taxes					
Property	2,913,446				2,913,446
Motor vehicle	243,083				243,083
Carline tax	8,335				8,335
Public power district sales tax	131,354				131,354
Interest	49,718	556	7,242		57,516
Other local sources	15,798				15,798
County fines and license fees	29,466				29,466
State receipts	3,417,266				3,417,266
Federal receipts	356,774				356,774
Other sources	30,418	8,328			38,746
Total receipts	<u>7,195,658</u>	<u>8,884</u>	<u>7,242</u>		<u>7,211,784</u>
DISBURSEMENTS					
Regular instructional programs	3,560,621			(150,000)	3,410,621
Special education instructional programs	1,222,482				1,222,482
Support services					
Pupils	600,953				600,953
Staff	118,242				118,242
Maintenance and operation of buildings and sites	629,423			(100,000)	529,423
Pupil transportation	462,161				462,161
General and administrative					
General administration	280,042				280,042
Office of the Principal	459,493				459,493
Fiscal services	263,444				263,444
State categorical programs	28,442				28,442
Federal programs	285,342				285,342
Capital outlay		360,061			360,061
Total disbursements	<u>7,910,645</u>	<u>360,061</u>		<u>(250,000)</u>	<u>8,020,706</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(714,987)</u>	<u>(351,177)</u>	<u>7,242</u>	<u>250,000</u>	<u>(808,922)</u>

SUPPLEMENTARY INFORMATION

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED
CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
OTHER FINANCING SOURCES (USES)					
Transfers in		100,000	150,000	(250,000)	
Transfers out	<u>(156,019)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(156,019)</u>
Total other financing sources (uses)	<u>(156,019)</u>	<u>100,000</u>	<u>150,000</u>	<u>(250,000)</u>	<u>(156,019)</u>
NET CHANGE IN FUND BALANCES	(871,006)	(251,177)	157,242		(964,941)
FUND BALANCE, beginning of year	<u>3,457,863</u>	<u>649,929</u>	<u>219,709</u>	<u> </u>	<u>4,327,501</u>
FUND BALANCE, end of year	<u>2,586,857</u>	<u>398,752</u>	<u>376,951</u>	<u> </u>	<u>3,362,560</u>
ASSETS					
ASSETS					
Cash and certificates of deposit	1,887,874	398,752	376,951		2,663,577
County treasurers' balances	<u>698,983</u>	<u> </u>	<u> </u>	<u> </u>	<u>698,983</u>
TOTAL ASSETS	<u>2,586,857</u>	<u>398,752</u>	<u>376,951</u>	<u> </u>	<u>3,362,560</u>
FUND BALANCE					
FUND BALANCE					
Assigned for capital outlay		398,752			398,752
Assigned for employee benefits			376,951		376,951
Assigned for General Fund	921,839				921,839
Unassigned	<u>1,665,018</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,665,018</u>
TOTAL FUND BALANCE	<u>2,586,857</u>	<u>398,752</u>	<u>376,951</u>	<u> </u>	<u>3,362,560</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND
COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
RECEIPTS				
Local receipts				
Taxes				
Property		236,548		236,548
Interest	35		333	368
Student activity receipts			240,445	240,445
Lunch sales	126,948			126,948
State receipts	1,410			1,410
Federal receipts	165,904			165,904
Other sources	44			44
Total receipts	<u>294,341</u>	<u>236,548</u>	<u>240,778</u>	<u>771,667</u>
DISBURSEMENTS				
Student support services			272,613	272,613
Nutrition Program	378,009			378,009
Total disbursements	<u>378,009</u>		<u>272,613</u>	<u>650,622</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(83,668)	236,548	(31,835)	121,045
OTHER FINANCING SOURCES				
Transfers in	<u>100,519</u>		<u>55,500</u>	<u>156,019</u>
NET CHANGE IN FUND BALANCES	16,851	236,548	23,665	277,064
FUND BALANCES, beginning of year	<u>46,506</u>	<u>2</u>	<u>227,991</u>	<u>274,499</u>
FUND BALANCES, end of year	<u>63,357</u>	<u>236,550</u>	<u>251,656</u>	<u>551,563</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND
COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
ASSETS				
ASSETS				
Cash	63,357	199,414	251,656	514,427
Cash at county treasurers	63,357	37,136	251,656	514,427
TOTAL ASSETS	63,357	236,550	251,656	514,427
FUND BALANCES				
FUND BALANCES				
Restricted				
Capital outlay		236,550		236,550
Nutrition Program	63,357			63,357
Committed				
Student activities	63,357	236,550	251,656	514,427
TOTAL FUND BALANCES	63,357	236,550	251,656	514,427

See accompanying notes to financial statements.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL

GENERAL FUND

(UNAUDITED)

YEAR ENDED AUGUST 31, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

Local property taxes were lower due to reducing General Fund draw and substantially increasing the Special Building Fund tax draw.

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	3,811,021	3,457,863	3,472,899
RECEIPTS			
Local sources			
Taxes			
1100 Property	4,444,679	2,913,446	4,467,969
1115 Carline tax	10,000	8,335	9,402
1120 Public power district sales tax	165,000	131,354	155,438
1125 Motor vehicle	250,000	243,083	236,728
1315 Tuition from educational entities		9,240	4,830
1423 Transportation fees from other schools		2,358	
1510 Interest	45,000	49,718	66,621
1911 Local license fees and fines	2,000	2,650	2,330
1955 Postsecondary receipts			60
1990 Other	1,000	1,550	1,675
Total local sources	4,917,679	3,361,734	4,945,053
County and ESU sources			
2110 Fines and licenses	30,000	26,941	27,425
2210 Educational Service Unit		2,525	250
Total county and ESU sources	30,000	29,466	27,675
State sources			
3110 State aid	591,978	591,978	608,162
3120 Special education	900,000	1,032,878	959,609
3125 Special education transportation	10,000	37,445	21,789
3130 Homestead exemption		84,062	88,987
3131 Property tax credit		1,505,297	436,549
3535 Payments for high ability learners	4,500	4,166	4,206
3180 Pro-rate motor vehicle	10,000	10,729	12,422
3400 State apportionment	60,000	129,019	61,287
3551 Career education	4,000	7,500	7,500
3552 School safety and security			30,000
3599 Other state categorical programs		14,192	
Total state sources	1,580,478	3,417,266	2,230,511

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)			
Federal sources			
4310	REAP	30,000	39,350
4421	IDEA Part B Base/EP 0 - 21		16,638
4423	IDEA Part B ARP Proportionate Share		621
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local Educational Agencies	80,000	56,766
4509	Title II, Part A ESSA Supporting Effective Instruction		15,285
4516	IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation	1,000	2,623
4518	IDEA Part B (611) Base and Enrollment Poverty Allocation	100,000	102,305
4521	IDEA Part B Proportionate		2,059
4708	Medicaid in Public Schools (MIPS)	5,000	8,913
4709	Medicaid Administrative Activities (MAAPS)	7,500	6,154
4510	Title IV, Part A ESSA Student Support and Academic Enrichment Grants		10,000
4511	Title V, Part B REAP: Rural Low Income Schools Grants		37,319
4998	Elementary and Secondary School Emergency Relief (ARP ESSER III)	57,687	303,837
	Total federal sources	223,500	558,939
Nonrevenue receipts			
5301	Insurance adjustments	13,223	9,047
5300	Sale of property	2,540	4,954
5690	Other nonrevenue receipts	14,655	30,261
	Total nonrevenue receipts	30,418	44,262
	Total receipts	6,751,657	7,806,440
TOTAL FUNDS AVAILABLE		10,562,678	11,279,339

Lower due to less
ESSER III Money ←

Total receipts were \$610,782 lower than prior year due to reduced property tax request in General Fund.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
1100 Regular instructional programs	3,939,809	3,560,621	3,406,036
1200 Special education instructional programs	1,450,010	1,222,482	1,087,695
Support services			
2100 Pupils	727,680	600,953	469,004
2200 Staff	138,665	118,242	84,422
2600 Operation and maintenance of plant	785,900	629,423	806,833
2700 Pupil transportation	419,500	462,161	400,074
General and administrative			
2300 General administration	323,997	280,042	273,427
2410 Office of the Principal	514,488	459,493	423,329
2510 Fiscal services	329,050	263,444	252,748
3500 State categorical programs	22,250	20,642	25,240
3551 Career education		7,800	4,261
6000 Federal programs	364,575	285,342	523,407
8000 Interfund transfers	80,000	156,019	65,000
	<u>9,095,924</u>	<u>8,066,664</u>	<u>7,821,476</u>
FUND BALANCE, end of year	<u>1,466,754</u>	<u>2,586,857</u>	<u>3,457,863</u>

Total disbursements

FUND BALANCE, end of year

\$245,188 higher than prior year

End of year balance reduced by \$871,006 from prior year

ANALYSIS OF FUND BALANCE

Cash in bank

Checking account

Certificates of deposit

598,006

507,185

1,289,868

1,760,711

1,887,874

2,267,896

'Cash on Hand' \$380,022 lower than previous year

698,983

1,189,967

2,586,857

3,457,863

County treasurers

TOTAL FUND BALANCE

See accompanying notes to budgetary schedules.

County Treasurer's balance was \$490,984 lower than normal due to the local taxes coming earlier through the 'property tax credit'.

Total cash on hand as of August 31st

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	634,802	<u>649,929</u>	<u>457,576</u>
RECEIPTS			
Interest		556	646
Other receipts		8,328	14,481
Transfer from other funds		<u>100,000</u>	<u>250,000</u>
Total receipts		<u>108,884</u>	<u>265,127</u>
TOTAL FUNDS AVAILABLE	<u>634,802</u>	<u>758,813</u>	<u>722,703</u>
DISBURSEMENTS			
Supplies and materials			
Capital outlay		<u>360,061</u>	<u>72,774</u>
FUND BALANCE, end of year	<u>634,802</u>	<u>398,752</u>	<u>649,929</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>398,752</u>	<u>649,929</u>

See accompanying notes to budgetary schedules.

Opportunity for short term investment - CD

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	217,133	219,709	116,868
RECEIPTS			
Interest	1,000	7,242	3,734
TOTAL FUNDS AVAILABLE	218,133	226,951	120,602
DISBURSEMENTS			
Employee benefit	218,133		893
OTHER FINANCING SOURCES			
Transfers in		150,000	100,000
FUND BALANCE, end of year		376,951	219,709
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		163,960	113,930
Certificates of deposit		212,991	105,779
		376,951	219,709

See accompanying notes to budgetary schedules.

★ We may need to spend some of this down during 2026-27 since we will likely be lower on Cash.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	48,282	46,506	111,889
RECEIPTS			
Interest	100	35	92
Lunch sales	150,000	126,948	134,598
State sources	1,618	1,410	1,525
Federal sources	200,000	165,904	168,522
★ Transfers from other funds → \$75,000 more transferred than prior year	50,000	100,519	25,000
Other nonrevenue receipts		44	814
Total receipts	401,718	394,860	330,551
TOTAL FUNDS AVAILABLE	450,000	441,366	442,440
DISBURSEMENTS			
Salaries } lower from prior year	150,000	109,787	137,849
Employee benefits	80,000	69,346	74,913
Purchased services	1,000	1,608	481
Supplies	20,000	8,580	18,169
Capital outlay	15,000	17,245	
Food	175,000	170,342	163,346
Other	9,000	1,101	1,176
Total disbursements → \$17,925 lower from prior year	450,000	378,009	395,934
FUND BALANCE, end of year	48,282	63,357	46,506
ANALYSIS OF FUND BALANCE			
Cash in bank		63,357	46,506
Checking account		63,357	46,506

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
<u>FUND BALANCE, beginning of year</u>	1,899,995	1,760,261	1,435,628
RECEIPTS			
Local sources			
Property taxes - general purpose	1,125,875	704,745	590,169
Public power district sales tax	20,000	33,273	20,522
Interest	12,000	75,348	52,375
Total local sources	<u>1,157,875</u>	<u>813,366</u>	<u>663,066</u>
State sources			
Homestead exemption	1,250	21,294	11,748
Property tax credit		381,304	57,635
Pro-rate motor vehicle	1,750	2,206	1,624
Total state sources	<u>3,000</u>	<u>404,804</u>	<u>71,007</u>
Other nonrevenue receipts			
Bond Issuance		5,384,040	
Other nonrevenue receipts		8,500	
Total receipts	<u>1,160,875</u>	<u>6,610,710</u>	<u>734,073</u>
<u>TOTAL FUNDS AVAILABLE</u>	<u>3,060,870</u>	<u>8,370,971</u>	<u>2,169,701</u>

→ Not \$5.5 million due to fees taken out of par amount to pay Tobin, Mike Rogers, etc.
↳ \$85,000 for issuance of bonds

Building funds

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
Maintenance of buildings	3,060,870	122,995	394,670
Architecture and engineering		245,002	14,770
Building Improvements		22,596	
Total disbursements	<u>3,060,870</u>	<u>390,593</u>	<u>409,440</u>
FUND BALANCE, end of year		<u>7,980,378</u>	<u>1,760,261</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		385,737	48,408
NLAF		2,001,099	
Certificates of deposit		5,420,222	1,556,709
		<u>7,807,058</u>	<u>1,605,117</u>
County treasurers		<u>173,320</u>	<u>155,144</u>
TOTAL FUND BALANCE		<u>7,980,378</u>	<u>1,760,261</u>

See accompanying notes to budgetary schedules.

→ Bond project total \$7.75 million, but keep in mind that approximately \$235,000 from the QCPUF Fund will be used and \$543,769 has already been expensed from the Special Building Project on the fund, primarily to the architect.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	5,002	2	2
RECEIPTS			
Local sources			
Property taxes - general purpose	241,260	149,469	
Carline taxes		452	
Homestead exemption		4,564	
Property tax credit		81,709	
Pro-rate motor vehicle		354	
Total local sources	<u>241,260</u>	<u>236,548</u>	
 TOTAL FUNDS AVAILABLE	 <u>246,262</u>	 <u>236,550</u>	 <u>2</u>
DISBURSEMENTS			
Interfund transfers	<u>246,262</u>		
FUND BALANCE, end of year		<u><u>236,550</u></u>	<u><u>2</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		199,414	2
County treasurers		<u>37,136</u>	
TOTAL FUND BALANCE		<u><u>236,550</u></u>	<u><u>2</u></u>

See accompanying notes to budgetary schedules.

Will all be used for building project.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL

ACTIVITIES FUND

(UNAUDITED)

YEAR ENDED AUGUST 31, 2025

(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>201,574</u>	<u>227,991</u>	<u>192,446</u>
RECEIPTS			
Local receipts			
Interest income	300	333	312
Activities receipts → \$ 40K lower	258,126	240,445	280,057
General Fund support → Transfer keeps increasing	40,000	55,500	40,000
Total receipts	<u>298,426</u>	<u>296,278</u>	<u>320,369</u>
TOTAL FUNDS AVAILABLE	<u>500,000</u>	<u>524,269</u>	<u>512,815</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>500,000</u>	<u>272,613</u>	<u>284,824</u>
FUND BALANCE, end of year	<u> </u>	<u>251,656</u>	<u>227,991</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>251,656</u>	<u>227,991</u>

See accompanying notes to budgetary schedules.

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Comparative Data

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

Reconciliation

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

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

Net change in fund balance - financial reporting basis:

General Fund	<u>(964,941)</u>
Receipts - budgetary basis	
General Fund	7,195,658
Depreciation Fund	108,884
Employee Benefit Fund	157,242
Disbursements - budgetary basis	
General Fund	(8,066,664)
Depreciation Fund	(360,061)
Employee Benefit Fund	<u> </u>
Receipts over (under) disbursements - budgetary basis	<u>(964,941)</u>

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Balance 09/01/24	Receipts	Disbursements	Balance 08/31/25
ACCADECCA	1,021	825	290	1,556
Yearbook	10,053	3,480	1,111	12,422
Athletics	8,255	98,088	101,860	4,483
Boy's Basketball	1,219	6,898	3,753	4,364
Boy's Golf	2,782	1,042	926	2,898
Casual Friday	3,456	1,746	1,000	4,202
Cheerleaders	1,588	8,438	8,502	1,524
Circle of Friends	668		125	543
Class of 2024	395		395	
Class of 2025	3,007	807	3,813	1
Class of 2026	5,927	1,364	4,005	3,286
Class of 2027	4,231	2,137		6,368
Class of 2028	3,347	5,146	2,302	6,191
Class of 2029	1,547	1,832		3,379
Class of 2030		2,468		2,468
Class of 2031		425		425
Computers	1,974			1,974
Concessions	8,120	42,754	39,163	11,711
Courtesy Fund	3,191		344	2,847
Cross Country	5,273	1,215	3,509	2,979
Dance Team	3,062	2,460	5,027	495
Drama/Plays	475	4,513	2,651	2,337
Elementary Fund	10,775	2,294	2,480	10,589
FBLA	15,445	4,915	5,144	15,216
FFA	42,224	16,182	16,284	42,122
Fine Arts	5,526	13,817	13,709	5,634
Flag Corp	973		380	593
Football	8,767	10,959	12,654	7,072
General Flo Thru	1,539			1,539
Girl's Basketball	2,172	2,632	1,917	2,887
Girl's Golf	1,441	274	938	777
Graduates' Reserve	1,793			1,793
Guidance	173			173
Independent Living	262			262
Industrial Arts	2,002	441	880	1,563

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Balance			Balance
	09/01/24	Receipts	Disbursements	08/31/25
Interest Income	776	333		1,109
Jr. High Girls Wrestling	117	264	216	165
Jr. High Volleyball	104	1,218	366	956
Library/AR	2,560			2,560
Life Skills	3,281	6,531	3,746	6,066
Mental Health	3,970	609	2,448	2,131
NHS	135	525	151	509
RHS Foundation	12,565	22,908	9,000	26,473
Robotics	12,843	7,379	5,092	15,130
Skills USA	241	754	570	425
Spanish Club	353	2,917	2,871	399
Special Olympics	538			538
Speech	64	109		173
Spring Play	4,450		120	4,330
Star	1,359	888	2,002	245
Student Assist	12,124	4,298	2,792	13,630
Student Council	1,802	449	635	1,616
Track	2,487	2,038	2,053	2,472
Volleyball	2,421	2,715	2,119	3,017
Wrestling	3,118	5,028	5,270	2,876
YAB		163		163
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ACTIVITIES FUND	<u>227,991</u>	<u>296,278</u>	<u>272,613</u>	<u>251,656</u>



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

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

To the Board of Education
Ravenna Public Schools District No. 69
Ravenna, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Ravenna Public Schools District No. 69, Ravenna, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Ravenna Public Schools District No. 69, Ravenna, Nebraska's basic financial statements, and have issued our report thereon dated November 1, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as items 2025-001 and 2025-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ravenna Public Schools District No. 69, Ravenna, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002..

Ravenna Public Schools District No. 69, Ravenna, Nebraska's Responses to Findings

Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Ravenna Public Schools District No. 69, Ravenna, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ravenna Public Schools District No. 69, Ravenna, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Grand Island, Nebraska
November 1, 2025

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

~~2025-001 SEGREGATION OF DUTIES~~

*Common finding
for schools
our size*

Criteria

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

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

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

Potential Effect

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

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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

Cause

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

Potential Effect

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

Recommendation

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

District's Response

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

*Again, common
We use the
auditor to
ensure the financial
statements are
100% accurate.*

RAVENNA PUBLIC SCHOOLS DISTRICT NO. 69
RAVENNA, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

2024-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implemented some mitigating controls in certain areas. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-001, and is considered to be a significant deficiency for the year ended August 31, 2025.

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

Management did not possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-002, and is considered to be a significant deficiency for the year ended August 31, 2025.

→ These are from the previous year's audit.

They always include the findings from the previous year.

Equipment Bid Specifications

General Description of Equipment: Ravenna Public Schools is accepting bids to provide the school district with a utility task vehicle (UTV).

Preferred Delivery/Acquisition Date of Equipment: On or before December 31, 2025.

Bid Due Date: Thursday, November 6th @ 2:00 PM

Bid Delivery: Bids may be mailed to: Ravenna Public Schools
Attention: Ken Schroeder, Superintendent
PO Box 8400
Ravenna, NE 68869

Or Hand delivered to the Office of the Superintendent
At 41750 Carthage Road, Ravenna, NE 68869

Or emailed to: ken.schroeder@ravennabluejays.org

Bid Opening: Bids will be opened simultaneously on Thursday, November 6th @ 2:00 PM or as closely after that time as possible. All bidders submitting a bid will receive a bid tabulation. Bidders may, but are not required to, attend the bid opening. Awarding of bid will take place at November 10th Ravenna School Board Meeting. The school district reserves the right to reject any and all bids. Late bids will not be accepted.

Style: Full-Sized UTV

Seating Capacity: 2 or more

Age: New or less than 3 years old

Condition: Excellent (new), Very Good (minor wear and reconditioning needed), or Average (normal wear and tear)

Hours: 200 miles or less

Color Preferences: None

Required Features:

Liquid Cooled

Gas Powered Engine (no diesel, no electric)

4-wheel drive

Electric power steering assist

Tilt steering column

Glovebox storage

Beverage holder

Rollover Protective Structure (Cage)

Minimum 1 year/1000 hour warranty

Rear Receiver Hitch

Other Relevant Information:

- The Ravenna Board of Education has sole discretion in determining which bidders are responsible and responsive and shall award the bid to the lowest, responsible, and responsive bidder whose bid meets the bid specifications.
- The Ravenna Board of Education retains the right to reject any and all bids for any reason.

- Include any factory or dealership warranty information for the vehicle with the bid proposal.
- The purchase will be a tax-exempt purchase.
- Seller should include all fees associated with transport, set up, delivery, and sale of the UTV in their bid price. One all-inclusive bid price.
- Superintendent and Groundskeeper may want to inspect equipment at owner's business after bids are submitted for comparison purposes and for the purpose of determining his final purchase recommendation to the Ravenna Board of Education. Proposed equipment must be available for inspection at the bidder's place of business or the bidder must make an identical model available for inspection and test drive at a different, reasonable (within 125 miles) at the time the bid is submitted.
- Prospective bidders are encourage to contact Superintendent Ken Schroeder with any clarifying questions regarding the bid process or equipment at (308) 470-0502 or <ken.schroeder@ravennabluejays.org>.

Kearney Powersports

511 2nd Ave. S
Kearney NE 68847
(308) 236-7672

RAVENNA PUBLIC SCHOOL

Buyer's Order

Date 10/22/2025

PO BOX 8400
RAVENNA, NE 68869

Deal No.
Salesperson RONNIE HAGER
Lienholder No Lien Holder

H 308-452-3254 W 308-452-3249 C 308-383-5608

Email KEN.SCHROEDER@RAVENNABLUEJAYS.OI

I AGREE THAT THIS IS A NON REFUNDABLE PARTIAL PAYMENT. I AGREE TO THE FOLLOWING PRICING LISTED BELOW
DELIVERY WILL BE MADE AS SOON AS POSSIBLE. DELIVERY DATES ARE NOT GUARANTEED

Unit Information

New/U	Year	Make	Model	Serial No.	Stock No.	Price (incl factory options)
New	2025	CAN AM	8WSB	3JBUGAJ44SK000635	CA000635	\$11,800.00

Options:

Dealer Unit Price	\$11,800.00
Factory Options	\$0.00
Added Accessories	\$0.00
Freight	\$600.00
Dealer Prep	\$400.00

Cash Price	\$12,800.00
Trade Allowance	\$0.00
Payoff	\$0.00

Net Trade	\$0.00
Net Sale (Cash Price - Net Trade)	\$12,800.00
Sales Tax	\$0.00
Title/License/Registration Fees	\$0.00
Document or Administration Fees	\$186.00
Credit Life Insurance	\$0.00
Accident & Disability	\$0.00

Total Other Charges	\$186.00
Sub Total (Net Sale + Other Charges)	\$12,986.00
Cash Down Payment	\$0.00

Amount to Pay/Finance \$12,986.00

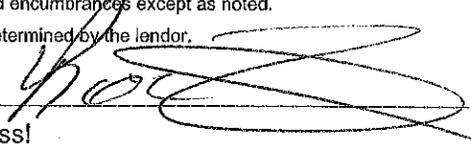
Monthly Payment of \$12,986.00 For 1 Months at 0.00% Interest

NOTICE TO BUYER: (1) Do not sign this agreement before you read it or if it contains any blank spaces to be filled in. (2) You are entitled to a completely filled in copy of this agreement. (3) If you default in the performance of your obligations under this agreement, the vehicle may be repossessed and you may be subject to suit and liability for the unpaid indebtedness evidenced by this agreement.

TRADE-IN NOTICE: Customer represents that all trade in units described above are free of all liens and encumbrances except as noted.

*With Approved Credit. Interest rates and monthly payment are approximate and may vary from those determined by the lender.

Customer Signature _____

Dealer Signature 

Thank You for Your Business!

		Ravenna Public Schools
Model Year	2026	Po Box 8400
Model	1000 EPS FULL SIZE	Ravenna Ne 68869
Color	GREEN	
MSRP		16300
Rebate		500
Additional Discouts		800
Model Price		15000
Solid Windshield		
Tip-Up Windshield		
Roof		
Rear Window		
Doors		
Rear Doors		
WS Wiper		
Heater		
Overhead Radio		
In Dash Radio		
Grill Guard		
Rear Bumper		
Mirror		
Headache Rack w/ Winch		
Winch		
Dome Light		
Light Bars		
Tire Upgrade		
Turn Signal Kit		
Pulse Bar		
Blade System		
Shop Supplies		
Other Accessories		
Total Accessories		0
Cab Install		0
Total New Machine		15000
Trade Information		
Total Trade Allowance		
0		
Total After Trade	CASH OUT THE DOOR PRICE	15000
Notes:		
FREE DELIVERY		
TRADE UNIT		



Ken Schroeder <ken.schroeder@ravennabluejays.org>

2026 Honda Pioneer SXS700M2D Bid

3 messages

Greg Bridge <heartlandmotorsports@hotmail.com>

Wed, Oct 29, 2025 at 1:56 PM

To: "ken.schroeder@ravennabluejays.org" <ken.schroeder@ravennabluejays.org>

2026 Honda Pioneer SXS700M2D

List price: \$15,684.00

Our Price: \$15,184.00

Total \$15,184.00 (All inclusive bid price)

The 2026 Honda Pioneer 700M2D specifications include:

Engine: 675cc liquid-cooled OHV single-cylinder.

Transmission: Automatic with a torque converter. Automotive type transmission with no drive belts.

Drive Train: 2WD/4WD with selectable modes.

Towing Capacity: 1,500 lbs.

Payload Capacity: 1,000 lbs in the bed.

Factory Power Steering

Dimensions: Overall length of 115.2 inches, width of 59.9 inches, and height of 78 inches.

This Honda Pioneer meets all of your required features as outlined in your equipment bid specifications.

Thank you,

Greg Bridge
Heartland Motor Sports
308-234-4950

 **SXS MUV Warranties 2026 and Previous.pdf**
222K

Ken Schroeder <ken.schroeder@ravennabluejays.org>

Wed, Oct 29, 2025 at 2:33 PM

To: Greg Bridge <heartlandmotorsports@hotmail.com>

11/7/25, 2:54 PM

Ravenna Public Schools Mail - 2026 Honda Pioneer SXS700M2D Bid

Greg-

Received. Thank you!

-Ken

[Quoted text hidden]

--

Ken Schroeder
Ravenna Superintendent of Schools
(308) 452-3249 ext. 1194

Ken Schroeder <ken.schroeder@ravennabluejays.org>
To: Tom Spaulding <tom.spaulding@ravennabluejays.org>

Wed, Nov 5, 2025 at 3:46 PM

[Quoted text hidden]

[Quoted text hidden]

 **SXS MUV Warranties 2026 and Previous.pdf**
222K

Retail Disclosure



**132 EAST J STREET
HASTINGS NE 68901
(402) 463-4717**

HFX Honda Powersports
132 East J Street
Hastings, NE 68901
402 463-4717

Buyer Information

RAVENNA PUBLIC SCHOOLS (308) 470-0502
PO BOX 8400
RAVENNA, NE 68869

N/U	Year	Make	Model	Stock #	VIN
New	2025	HONDA	PIONEER 700-4 DE	2483	1HFVE0277S4000113

Pricing Details	
Manufacturer Base Price	\$14,901.00
Freight & Dealer Prep	\$1,460.00
Unit Subtotal	\$16,361.00
Document Fee	\$139.00
Net Selling Price	\$16,500.00
Amount Financed	\$16,500.00

_____ Customer _____ Date



2025 PIONEER 700-4 DELUXE SPECIFICATIONS*

ENGINE

Engine Type	675cc liquid-cooled single-cylinder four-stroke
Bore And Stroke	102.0mm x 82.6mm
Compression Ratio	9.2:1
Induction	Programmed Fuel-Injection system (PGM-FI); 40.0mm throttle body
Valve Train	OHV; four valves per cylinder

DRIVETRAIN

Clutch	Automatic
Transmission	Automotive-style automatic transmission with hydraulic torque converter
Driveline	Direct front and rear driveshafts

CHASSIS SUSPENSION BRAKES

Front Suspension	Independent double-wishbone; 7.9-inch travel
Rear Suspension	Independent double-wishbone; 9.1-inch travel
Front Brakes	Dual 200.0mm hydraulic discs
Rear Brake	Single 170.0mm hydraulic disc
Front Tires	25 x 8-12
Rear Tires	25 x 10-12

DIMENSIONS

Length	114.8 inches
Width	59.9 inches
Height	77.9 inches
Wheelbase	76.8 inches
Bed Capacity	1000.0 pounds
Towing Capacity	1500.0 pounds
Ground Clearance	10.7 inches
Turning Radius	14.8 feet
Curb Weight	1442 pounds - Includes all standard equipment, required fluids and full tank of fuel.
Fuel Capacity	8.1 gallons, including 1.5-gallon reserve

OTHER

Safety	Recommended for Drivers 16 years of age and older.
Available Colors	Black Forest Green
Model ID	SxS700M4D
Seating Capacity	4

FACTORY WARRANTY INFORMATION

Duration	Transferable, one year included, limited warranty
Optional Extended	Extended coverage available with a HondaCare® Protection Plan



Quotation Number: **RK1404898**
 Quote Sent Date: **Sep 12, 2025**
 Expiration Date: **Nov 11, 2025**
 Prepared By: **Rick Kraft**
 Phone: (308) 390-9010
 Email: rick@cnebobcat.com

Customer
RAVENNA PUBLIC SCHOOLS
 41750 CARTHAGE RD
 RAVENNA, NE, 68869-4053
 Phone: +1 308 452 3249

Contact
Ken Schroder
 Phone: +13084700502
 Email:
 ken.schroeder@ravennabluejays.org

Dealer
Central Nebraska Bobcat, Grand Island, NE
 3809 WESTGATE ROAD
 GRAND ISLAND, NE, 68803-4927

Item Name	Item Number	Quantity	Price Each	Total
UV34 Gas Utility Vehicle	M1503	1	19,733.00	19,733.00
Standard Equipment:				
Engine			Wheels	
Liquid Cooled Engine			Front/Rear, 12x6 Orange Steel Rim	
40 HP Gas EFI Engine			Electrical	
Pressurized Oiling System with Spin On Filter			LED Headlights, High & Low Beams	
Engine Protection Oil Pressure & Water Temp			LED Tail & Brake Lights	
High Capacity Air Filter			6 Outlet Accessory Pwr Bar	
49 State Emission Compliant			75 Amp/900W Stator	
Drive System			575 CCA Battery	
CVT (Continuous Variable Transmission)			Instrumentation Panel	
Sealed CVT Cover w/remote intake & exhaust			Indicator Lights: Glow Plug (Diesel Only), Seat Belt Reminder,	
Four Wheel Drive 3 Drive Modes			High Beam On, Engine Oil Pressure	
Forward Travel, Two Range (H/L)			(Diesel only), Engine Temp High, Service Power Steering and	
Integrated In-Transmission Park (P)			Service Engine.	
Brakes - 4 Wheel, Hydraulic Disc with Dual-Bore			LCD Display: Speedo, Engine Temp, Engine RPM, Volt,	
Front Calipers			Trip and Hour Meter, Tachometer, Fuel Level, Clock, Drive Mode,	
CV Guard, Front			Odometer, Service Reminder and Gear Position.	
Shaft Drive with CV Joints			Cargo Box and Frame	
Suspension & Steering			Composite Cargo Box w/ Cylinder Lift Assist	
Front - Independent, Dual A Arm			Quick Latch Tailgate w/ Single Latch	
Rear - Independent, Dual A Arm			Integrated Box Accessory System	
Adjustable Front and Rear Coil Over Shocks			Rear Receiver Hitch - 2 in.	
Rack & Pinion			Full Chassis Skid Plates	
Electric Power Steering Assist			ROPS (Roller Over Protective Structure)	
Tilt Steering Column			Warranty	
Operator Compartment			1 year/1000 hours	
Beverage Holder (4)				
60/40 Split Bench Seats (3 Occupants)				
Under Seat, Upper & Lower Dash Storage				
Sealed Glove Box Storage				
3 Seat Belts with 3 Point Restraint				
Tires				
All Terrain Industrial (8 ply)				
Front/Rear, 26x10 12				
Roof - Sport Std	7340676	1	480.56	480.56
UV34 Gas EPS Base Package	M1503-P01-C02	1	0.00	0.00
Total for UV34 Gas Utility Vehicle				20,213.56
Quote Subtotal				20,213.56

Dealer PDI	100.00
Tariff Surcharge	0.00
Destination Charges	1,420.00
Dealer Assembly Charges	32.50
State Contract Discount	-3,946.60
Sales Total before Taxes	17,819.46
Taxes	0.00
Quote Total - USD	17,819.46

Customer Acceptance:

Quotation Number: RK1404898

Purchase Order: _____

Authorized Signature:

Print: _____ Sign: _____

Date: _____ Email: _____ Tax Exempt: Y / N

4520

2021 yr 4U34 Rops \$ 13500⁰⁰

2020 yr 4U34 w/CAS + Hwt \$ 9850⁰⁰

Retail Disclosure



**132 EAST J STREET
HASTINGS NE 68901
(402) 463-4717**

HFX Honda Powersports
132 East J Street
Hastings, NE 68901
402 463-4717

Buyer Information

RAVENNA PUBLIC SCHOOLS (308) 470-0502
PO BOX 8400
RAVENNA, NE 68869

N/U	Year	Make	Model	Stock #	VIN	Width
New	2025	HONDA	PIONEER 1000 Base	2700	1HFVE04A6S4903006	5,25

Pricing Details	
Manufacturer Base Price	\$17,599.00
Freight & Dealer Prep	\$1,394.00
Subtotal (Total Before Discount)	\$18,993.00
Discount	(\$1,000.00)
Unit Subtotal	\$17,993.00
Document Fee	\$139.00
Net Selling Price	\$18,132.00
Amount Financed	\$18,132.00

_____ Customer _____ Date _____



2025 PIONEER 1000 SPECIFICATIONS*

ENGINE

Engine Type	999cc liquid-cooled longitudinally mounted parallel-twin four-stroke
Bore And Stroke	92.0mm x 75.1mm
Compression Ratio	10.0:1
Valve Train	Unicam® SOHC; four valves per cylinder
Induction	Programmed Fuel injection system (PGM-FI); 44.0mm throttle body

DRIVETRAIN

Transmission	Six-speed automatic Dual-Clutch Transmission (DCT)
Driveline	Direct front and rear driveshafts

CHASSIS SUSPENSION BRAKES

Front Suspension	Independent double-wishbone; 10.6-inch travel
Rear Suspension	Independent double-wishbone; 10.0-inch travel
Front Brakes	Dual 210.0mm hydraulic discs
Rear Brakes	Dual 210.0mm hydraulic discs
Front Tires	27 x 9-14
Rear Tires	27 x 11-14

DIMENSIONS

Length	117.1 inches
Width	63.0 inches
Height	76.9 inches
Wheelbase	80.2 inches
Bed Capacity	1000.0 pounds (49-state models); 600.0 pounds (CA model)
Towing Capacity	2500.0 pounds
Ground Clearance	13.6 inches
Turning Radius	13.8 feet
Curb Weight	1595 pounds - Includes all standard equipment, required fluids and full tank of fuel.
Fuel Capacity	7.9 gallons, including 1.7-gallon reserve

OTHER

Safety	Recommended for drivers 16 years of age and older.
Available Colors	Hero Red
Model ID	SXS10M3P
Seating Capacity	3

FACTORY WARRANTY INFORMATION

Duration	Transferable, one year included, limited warranty
Optional Extended	Extended coverage available with a HondaCare® Protection Plan

Customer:

Quotes are valid for 30 days from the creation date or upon contract expiration, whichever occurs first.

A Purchase Order (PO) or Letter of Intent (LOI) including the below information is required to proceed with this sale. The PO or LOI will be returned if information is missing.

Vendor: Deere & Company

2000 John Deere Run

Cary, NC 27513-2789 US

FED ID: 36-2382580

UEID: FNSWEDARMK53

Signature on all LOIs and POs with a signature line

Contract name or number; or JD Quote ID

Sold to street address

Ship to street address (no PO box)

Bill to contact name and phone number

Bill to address

Bill to email address (required to send the invoice and/or to obtain the tax exemption certificate)

Membership number if required by the contract

Quotes of equipment offered through contracts between Deere & Company, its divisions and subsidiaries (collectively "Deere") and government agencies are subject to audit and access by Deere's Strategic Accounts Business Division to ensure compliance with the terms and conditions of the contracts.

For any questions, please contact:

MICHAEL GRABOWSKI

AKRS Equipment Solutions

42185 Highway 2

Ravenna, NE 68869

Cell Phone: 308-390-1959

Email: MGrabowski@AKRS.com



ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company
2000 John Deere Run
Cary, NC 27513-2789 US
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

MICHAEL GRABOWSKI
AKRS Equipment Solutions
42185 Highway 2 Ravenna, NE 68869

Prepared For

RAVENNA PUBLIC SCHOOLS
PO BOX 8400
RAVENNA, NE 688698400
(308) 452-3249
KEN.SCHROEDER@RAVENNABLU
EJAYS.ORG

Prepared By

MICHAEL GRABOWSKI
AKRS Equipment Solutions
42185 Highway 2
Ravenna, NE 68869
308-390-1959
MGrabowski@AKRS.com

Quote Id 1223087

Creation Date 22-Oct-2025

Expiration Date 21-Nov-2025

Quote Summary

Equipment Summary	Suggested List	Selling Price	QTY In Group	Extended
GATOR™ XUV 845M (Model Year 2026)	\$22,349.00	\$19,220.14	1	\$19,220.14
Contract: Sourcewell Grounds Maint 112624-DAC (PG NB CG 70)				
Price Effective Date: 21-Oct-2025				

Equipment Total **\$19,220.14**

Quote Summary

Total Selling Price	\$19,220.14
Sub-total	\$19,220.14
Balance Due	\$19,220.14

Salesperson : X _____

Accepted By : X _____

Selling Equipment

Quote # 1223087
 Customer RAVENNA PUBLIC SCHOOLS

GATOR™ XUV 845M (Model Year 2026)

QTY In Group : 1

Hours	---	Suggested List
Serial Number	---	\$22,349.00
Stock Number	---	Selling Price
Contract	Sourcewell Grounds Maint 112624-DAC (PG NB CG 70)	\$19,220.14
Price Effective Date	21-Oct-2025	Discount Amount
PUK Parent Serial #		(\$3,128.86)

Equipment Summary

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
8814M	GATOR™ XUV 845M (Model Year 2026)	1	\$20,599.00	14.0%	(\$2,883.86)	\$17,715.14

Base / Options

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
001F	US 49 State	1	\$0.00	14.0%	\$0.00	\$0.00
0505	Build To Order	1	\$0.00	14.0%	\$0.00	\$0.00
182A	Less AutoTrac™ /GreenStar™ Harness	1	\$0.00	14.0%	\$0.00	\$0.00
183B	Less JDLink™ Hardware	1	\$0.00	14.0%	\$0.00	\$0.00
1950	Less Application	1	\$0.00	14.0%	\$0.00	\$0.00
2500	Green and Yellow	1	\$0.00	14.0%	\$0.00	\$0.00
1027	27" Maxxis Bighorn 2.0 extreme terrain radial tires on 14" Yellow Steel Wheels	1	\$0.00	14.0%	\$0.00	\$0.00
4000	OSR Nets	1	\$0.00	14.0%	\$0.00	\$0.00
4060	Black Roof	1	\$600.00	14.0%	(\$84.00)	\$516.00
2350	Park Position in Transmission	1	\$0.00	14.0%	\$0.00	\$0.00
5010	Less Protection Package	1	\$0.00	14.0%	\$0.00	\$0.00



5105	Select Comfort and Convenience Package	1	\$1,150.00	14.0%	(\$161.00)	\$989.00
Total Base / Options Inc. Tax			\$22,349.00		(\$3,128.86)	\$19,220.14

Technology Options

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
1880	Less Receiver	1	\$0.00	14.0%	\$0.00	\$0.00
1900	Less Display	1	\$0.00	14.0%	\$0.00	\$0.00
Total Technology Options Inc. Tax			\$0.00		\$0.00	\$0.00
Selling Price Subtotal						\$19,220.14
Fees						\$0.00
Total Selling Price			\$22,349.00		(\$3,128.86)	\$19,220.14

3055 School Resource Officers

The school district must have in effect a memorandum of understanding (MOU) with any law enforcement agency or any security agency prior to using the services of a school resource officer (SRO) or security guard. The MOU shall comply with all state law requirements.

Employer. The SRO or security guard are employees of the law enforcement agency or security agency.

Required Training. Each SRO and security guard and at least one administrator in each elementary or secondary school where an SRO or security guard is assigned must attend a minimum of twenty hours of training focused on school-based law enforcement, including, but not limited to, coursework focused on school law, student rights, understanding special needs students and students with disabilities, conflict de-escalation techniques, ethics for school resource officers and security guards, teenage brain development, adolescent behavior, implicit bias training, diversity and cultural awareness, trauma-informed responses, and preventing violence in school settings.

Prosecution Referral Records. The district must create and maintain records on each student referral for prosecution from an SRO in response to an incident occurring at school, on school grounds, or at a school-sponsored event. The records must allow for analysis of related data and must include the reason for the referral and the federally identified demographic characteristics of each student.

Parent or Guardian Notification. School officials are not required to notify a parent or guardian or give them an opportunity to be present if the student is subjected to questioning or interrogation by a school official. School officials will notify a parent or guardian or give them an opportunity to be present if the student is subjected to questioning or interrogation by an SRO or security guard operating in conjunction with a school official as provided in the school's separate policy regarding investigations, arrests, and other student contact by law enforcement, Health and Human Services, or other child welfare agencies.

Rights Advisement. School officials will not advise students of any constitutional rights before student questioning or interrogation. The advisement, if any, shall be made by the SRO or security guard as provided by their agencies' policies and procedures.

Referral to Law Enforcement for Prosecution. The school district's student discipline policy is the school policy required by state law that addresses the student conduct or actions that will be referred to law enforcement for prosecution and the type of student conduct or actions that will be resolved as a disciplinary matter by a school official and not referred to law enforcement.

Restraint and Seclusion. The school district's restraint and seclusion policy applies to the use of restraint and seclusion on students by school district employees. SROs and security guards that are not employees of the school district are not governed by the school district's restraint and seclusion policy. Instead, they will be governed by the restraint and seclusion policies, practices, and procedures implemented by their employers.

Filing and Posting the MOU. The superintendent shall provide a copy of any initial MOU entered into under this policy to the Nebraska Department of Education (Department) or post a copy on the school district's website within three months of its adoption. The superintendent shall thereafter file any changes to the MOU with the Department or post it on the school district's website no later than January 1st of each year.

Complaint Process. Any student or parent who wishes to express a concern or file a complaint about an SRO or security guard and the practices of the SRO or security guard must follow the school district's complaint procedure.

Adopted on: _____
Revised on: _____
Reviewed on: _____

SUPERINTENDENT'S CONTRACT OF EMPLOYMENT RAVENNA PUBLIC SCHOOLS

THIS CONTRACT is made by and between the **Board of Education of Ravenna Public Schools**, legally known as **Buffalo County School District 10-0069**, and referred to as "the Board" and "the School District" respectively, and Dr. Ken Schroeder, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Superintendent shall be employed for a period of 2 year(s) beginning on July 1, 2025, and expiring on June 30, 2027. References to "contract year" shall mean each period from July 1st through June 30th. The Superintendent's generally expected working days shall consist of all days Monday through Friday, but generally not Saturdays and Sundays and any holidays or leave days provided in this Contract. However, the Superintendent will work all days necessary to complete the Superintendent's duties, even if those are weekend days or holidays. The Superintendent shall keep complete and accurate records of working days and shall provide the Board of Education with a report of the accumulated working days at least quarterly.

Section 2. Renewal of Contract. If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular December 2025 board meeting** (and each December thereafter) of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **one year** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular November meeting** of each applicable year in which this contract may renew, starting in November 2025, and shall make the renewal of the Superintendent's employment contract an agenda item for the regular **December** board meeting during each applicable contract year. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to insure that the School District has complied with the Superintendent Pay Transparency Act.

Section 3. Salary. The Superintendent's salary for the contract year shall be \$154,891.00 which shall be paid in 12 equal monthly installments consistent with the District's regular payroll cycle. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 4. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation. The Superintendent authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The school district shall withhold other deductions as the Superintendent and Board may agree.

Section 5. Professional Status. The Superintendent affirms that he is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, he will hold a valid and appropriate certificate to act as a Superintendent of schools in the State of Nebraska which he will register and maintain on file in the school district's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that he registers his certificate. The Superintendent represents that: (1) all information he provided in connection with his application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, he will advise the Board immediately; (2) he has never been convicted of or plead no contest to, a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) he has not had any professional licenses or certificates suspended or revoked.

Section 6. Superintendent's Duties. The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Superintendent agrees to devote his time, skill, labor and attention to his duties throughout the contract term. He shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns to his. By agreement with the Board, he may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out his duties and obligations to the school district.

Section 7. Board-Superintendent Relationship. The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the district and shall be responsible for implementing Board policy. He shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. He is responsible for administering the instruction of students and

the business affairs of the school district. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 8. Cancellation or Mid-Term Amendment. The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of his duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying school district records or documents; (p) misrepresentation of fact to the district and its personnel in the conduct of the district's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the district except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with his duties under Section 2 (Renewal of Contract) or Section 15 (Evaluation) shall constitute a material breach of this contract.

Section 9. Disability. If the Superintendent is unable to perform his duties by reason of illness, accident or other disability beyond his control, and the disability continues for a period of more than 90 days or if the disability is permanent, irreparable, or of such a nature as to make performance of his duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the district.

Section 10. Transportation. The Board shall provide the Superintendent with transportation or reimburse his for mileage required in the performance of his official duties at the then-current IRS rate.

Section 11. Fringe Benefits. The Board shall provide the Superintendent with the following fringe benefits:

- a. Health Insurance.** The Superintendent will have access to health insurance through the District's health insurance carrier for the employee; employee and children; employee and spouse; or employee, spouse, and children (as applicable)
- b. Dental Insurance.** The Superintendent will be provided family dental insurance that is available to certificated staff through the District's health insurance carrier.
- c. Life Insurance.** Term life insurance with a total death benefit of \$50,000.00 with the option to purchase an additional \$50,000 of coverage.
- d. Sick Leave.** The Superintendent shall be entitled to 10 days of sick leave per year, after the initial contract year, which may accumulate to a total of 30 days. For the initial contract year, the Superintendent will be given 20 sick leave days (the standard 10, plus 10 additional banked). Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, the Superintendent shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of sick days accrued and used and shall provide the Board with a report of accumulated sick days at least quarterly and upon request. The Superintendent shall not be compensated for unused days of sick leave upon the ending of employment with the District.
- e. Vacation Leave.** The Superintendent shall receive 20 vacation days for the initial contract year and up to 20 vacation days per contract year thereafter, with a maximum accrual of 30 total days. The Superintendent may use these days at times the Superintendent chooses so long as the absence does not interfere with the proper performance of the Superintendent's duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the initial contract year, all unused vacation days will carry over to the next contract year, and the Board shall give the Superintendent up to 20 additional days, so long

as the Superintendent's total of carried plus new days does not exceed 30. For example, if the Superintendent uses 12 days in year 1, the Board will provide the Superintendent with 20 days the following year to bring the total vacation days up to 28; if the Superintendent carries over 15 days, the Superintendent will be given 15 days to bring the total to 30 days. The Superintendent shall develop a system for recording use of vacation days and shall keep such records current and on file in the District's central office. The Superintendent shall keep complete and accurate records of all vacation days and shall provide the Board of Education with a report of accumulated vacation days at least quarterly and upon request. The Board may require the Superintendent to use vacation days and shall compensate the Superintendent for unused vacation days upon the conclusion of employment at a rate of \$1.00 per day.

- f. Holidays.** The Superintendent shall receive the following holidays off without loss of pay or having to take a paid leave day: New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day.
- g. Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the school district's carrier at his own expense. The Board will increase his salary by the amount of the premium cost.
- h. Professional Development.** The Superintendent is expected to continue his professional development and to participate in relevant learning experiences. With the approval of the Board, he may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.
- i. Professional Dues.** The school district will pay the annual dues for the Superintendent's membership in the following organizations: American Association of Superintendents; Nebraska Council of School Administrators.
- j. Physical Examination.** The Superintendent may voluntarily undergo a physical examination. The Superintendent agrees

that he will authorize the physician performing each such examination to provide the Board with all records, results and medical judgments of the examination. Up to \$200 of the cost of such physical examination and physician's reports which are not paid for by the Superintendent's insurance coverage shall be paid by the District.

k. Cell Phone. The Superintendent shall be required to purchase and maintain a cell phone and cell plan so that the Superintendent can be reached at all times for work-related emergencies or while away from school grounds during the work day.

i. Expense Reimbursement. The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (Neb. Rev. Stat. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$1,000.00 or more.

Section 12. Principal Residence/Domicile in School District. The Superintendent shall have his domicile and principal residence within the boundaries of the District as they exist on the first duty day for the Superintendent under the terms of this contract; and, the Superintendent shall maintain his domicile and residence within the boundaries of the District during the term of this agreement, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent is in his first year of employment with the District and does not have his domicile and principal place of residence within the District at the time of his employment, the Superintendent shall move his domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain his domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the district as a legal voter of the school district; (3) to be involved in school and community activities bringing his in contact with parents and community leaders and be committed to the future of the district

and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which he is the educational leader.

Section 13. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 14. Compensation Upon Termination and Credit for Accrued Vacation. Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary he was paid but had not earned prior to the date of termination of this contract. He shall be paid for any unused vacation days at the daily compensation rate then in effect at the termination of employment.

Section 15. Evaluation. The Board shall evaluate the Superintendent twice during his first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the first year of employment shall occur no later than the **regular December meeting**. The Superintendent shall: remind the Board members in writing of this provision no later than its **regular November meeting**; make his evaluation an agenda item for the regular **December** board meeting during each year of this contract; and provide them with the written evaluation instrument that is on file with the Nebraska Department of Education.

Section 16. Legal Actions. The Board will support the Superintendent if there is a legal dispute caused by his carrying out his duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of his performance of his duties or his position as Superintendent of the district, the Board will provide his with a legal defense to the maximum extent permitted by law so long as he acted in good faith and in a manner which he reasonably believes to be in or not opposed to the best interests of the district and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his conduct was unlawful.

Section 17. Physical or Mental Examination. The Superintendent agrees that, at the request of the Board, he will have a comprehensive physical

and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this Contract. In deference to the requirements of the Americans with Disabilities Act and HIPAA, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of his position.

Section 18. Disciplinary Action. The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the school district to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising his of the alleged reasons for the proposed action and provided the opportunity to present his version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a formal due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

Section 19. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contact.

Section 20. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

Section 21. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this 12th day of May, 2025.

President, Board of Education

Secretary, Board of Education

Executed by the Superintendent this 12th day of May, 2025.

Superintendent

SNAP Changes: Impact on School Meal Eligibility & Funding

Overview: Changes to SNAP eligibility under the One Big Beautiful Bill will reduce the number of families qualifying for direct certification, affecting both free/reduced meal eligibility and poverty-based funding for schools. However, federal carry-over protections will delay the immediate impact on current students.

Primary School Concerns

- **Reduced meal eligibility:** Fewer families may qualify for free/reduced meals, though alternative application processes remain available
- **Funding impacts:** Lower poverty counts could reduce critical TEEOSA formula funding and ESSA (Title) fund allocations for schools serving low-income populations

Implementation Timeline

- SNAP changes (expanded work requirements, tightened exemptions) phase in during Federal Fiscal Year 2026 (October 1, 2025 – September 30, 2026) *Current families good to Sept. '26*
- Federal carry-over rule protects currently certified families from immediate loss of meal eligibility

Carry-Over Rule Protection

- Once directly certified through SNAP, children remain eligible for free/reduced meals through the remainder of the current school year **plus** the first 30 operating days of the following school year
- Families losing SNAP benefits retain FRL eligibility through 2025-26 school year and first 30 days of 2026-27
- Districts can continue serving these students without interruption during this period

Immigrant Family Impact

- Lawfully present immigrants with fewer than 5 years of U.S. residency will lose SNAP access
- Carry-over rule still applies—children continue receiving meals through current year plus 30 days
- These families may still qualify for FRL by submitting household income applications (eligibility based on income/household size, not immigration status)

Alternative Application Process

- Parents can still complete free/reduced meal applications separately from SNAP
- Income and family size guidelines have **not changed**
- Districts should actively encourage affected families to submit paper or online income applications to ensure continued access and accurate poverty counts

Funding Calculation Timeline

- **TEEOSA:** October 1, 2026 free-lunch count will be used to calculate 2027-28 state aid (Nebraska statute requires poverty allowance designation by October 15 of preceding fiscal year)
- **ESSA Title I:** Within-district allocations typically use October free/reduced-lunch counts; October 2026 counts will reflect first SNAP-related impacts
- **Key takeaway:** Districts should anticipate a one-year lag between SNAP eligibility loss and resulting reduction in poverty-based funding

Recommended Actions

- Monitor families losing SNAP eligibility and proactively distribute income application forms
- Educate staff and families about carry-over protections and alternative qualification pathways
- Prepare for potential funding reductions beginning in FY 2027-28

2026 Legislative Session*

January						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
			DAY 1	DAY 2	DAY 3	
11	12	13	14	15	16	17
	DAY 4	DAY 5	DAY 6	DAY 7	DAY 8	
18	19	20	21	22	23	24
	HOLIDAY	DAY 9	DAY 10	DAY 11	DAY 12	
25	26	27	28	29	30	31
	DAY 13	DAY 14	DAY 15	DAY 16	DAY 17	

February						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
	DAY 18	DAY 19	DAY 20	DAY 21	DAY 22	
8	9	10	11	12	13	14
	DAY 23	DAY 24	DAY 25	DAY 26	RECESS	
15	16	17	18	19	20	21
	HOLIDAY	DAY 27	DAY 28	DAY 29	DAY 30	
22	23	24	25	26	27	28
	DAY 31	DAY 32	DAY 33	DAY 34	DAY 35	

March						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
	RECESS	DAY 36	DAY 37	DAY 38	DAY 39	
8	9	10	11	12	13	14
	DAY 40	DAY 41	DAY 42	DAY 43	RECESS	
15	16	17	18	19	20	21
	RECESS	DAY 44	DAY 45	DAY 46	DAY 47	
22	23	24	25	26	27	28
	DAY 48	DAY 49	DAY 50	DAY 51	RECESS	
29	30	31				
	DAY 52	DAY 53				

April						
Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
			DAY 54	DAY 55	RECESS	
5	6	7	8	9	10	11
	RECESS	DAY 56	DAY 57	DAY 58	DAY 59	
12	13	14	15	16	17	18
	RECESS	RECESS	RECESS	RECESS	DAY 60	
19	20	21	22	23	24	25
26	27	28	29	30		

Federal & State Holidays

January 19 – Martin Luther King Jr. Day
 February 16 – Presidents' Day

Legislative Recess Days

February 13
 March 2, 13, 16, 27
 April 3, 6, 13, 14, 15, 16

*The Speaker reserves the right to revise the session calendar.

PROPOSAL

Tri-Cities Roofing & Sheet Metal

P. O. Box 909
GRAND ISLAND, Nebraska 68802
(308) 384-7230

PROPOSAL SUBMITTED TO Ravenna Public Schools	PHONE 308-452-3249	DATE 10/23/2025
STREET 41750 Carthage Road	JOB NAME Maintenance Building	
CITY, STATE and ZIP CODE Ravenna, NE 68869	JOB LOCATION Same	

We hereby submit specifications and estimates for:

60 Mill TPO Induction weld Roof system: BUDGET PURPOSES

1. Loose lay one layer of 2" Expanded polystyrene insulation between the major ribs of the current metal roof to create a flat surface.
2. Mechanically fasten one layer of 1/2" High density fiberboard over the Roof area.
3. Install an Elevate, 60 mill TPO Roof system over the prepared surface.
4. Flash all Roof penetrations into the new Roof system.
5. Fabricate and Install new Metal Edge, Gutter and Downspouts where Gutter and Downspouts are currently located.
6. This Proposal includes a 20 Year NDL Warranty.
7. Tax is not included.

Budgetary Proposal Only. \$32,000.00.

We propose to furnish material and labor – complete in accordance with above specifications, for the sum of: \$See above.

Payment to be made as follows:

Net 30 days from completion:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by worker's compensation insurance.

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Authorized Signature

Gene Schacher

NOTE: This proposal may be withdrawn by us if not accepted with 30 days.

Signature _____

Signature _____

PROPOSAL

Tri-Cities Roofing & Sheet Metal

P. O. Box 909
 GRAND ISLAND, Nebraska 68802
 (308) 384-7230

PROPOSAL SUBMITTED TO Ravenna Public Schools	PHONE 308-452-3249	DATE 10/23/2025
STREET 41750 Carthage Road	JOB NAME Maintenance Building	
CITY, STATE and ZIP CODE Ravenna, NE 68869	JOB LOCATION Same	

We hereby submit specifications and estimates for:

Metal Roof Repair.

1. Clean metal panels at the areas of repair. Fasteners, Horizontal Seams and Roof Penetrations.
2. Install one layer of 5” Quickseam EPDM flashing and one layer of 9” Quickseam EPDM flashing over the three Horizontal seams. (Two seams on either side of the Ridge and one Seam at the new North addition connection).
3. Install two layers of EPDM flashing around all current Roof penetrations.
4. Install one application of Karna-Flex sealant over all exposed fasteners and all repairs performed as described above. The Sealant will be white in color.

Tax is not included.

We propose to furnish material and labor – complete in accordance with above specifications, for the sum of: \$9,770.00.

Ninety seven hundred and seventy dollars. -----

Payment to be made as follows:

Net 30 days from completion:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by worker's compensation insurance.

Authorized Signature

Gene Schacher

NOTE: This proposal may be withdrawn by us if not accepted with 30 days.

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Signature _____

Signature _____

Lisa Poff, Election Commissioner
Angie Hilton, Chief Deputy
1512 Central Ave, Rm 245
Po Box 1270
Kearney NE 68848-1270



Email: lpoff@buffalocounty.ne.gov
Email: ahilton@buffalocounty.ne.gov
PH. 308-236-1233 Fax 308-236-1868
Website: www.buffalocounty.ne.gov

Dear Political Subdivision,

November 7th, 2025

Attached you will find the certification form that needs to be completed for your subdivision. This form needs to be back at the Election Commissioner's office by January 5th, 2026. This certification tells our office how many positions within your subdivision are up for election in 2026 and other information our office needs for the election cycle. Attached you will also find a map with our precincts on them. You will need to use the precincts on these maps to describe your boundaries on the certification along with the legal descriptions and a map of your subdivisions per State Statute 32-404(5). This is not optional; it's required by statute that the written description of your jurisdiction and a map be provided.

At the bottom of the certification form, you will find the filing deadlines for your board members. An incumbent is any current office holder who was elected or appointed to an elective office and a non-incumbent is someone who is not currently holding an elective office. January 5th, 2026 is the earliest date our office can accept a filing from any candidate. The filing forms will be available around the 1st of December 2025.

Enclosed you will also find the Nebraska State Statute, 32-608, about filing fees. This may help clear up some confusion on who has to pay, how much and where to pay the filing fee.

Please contact me if you have any questions or concerns.

Respectfully,

Lisa Poff
Buffalo County
Election Commissioner

32-404. Political subdivisions; elections; how held; notice of filing deadlines; certifications required; forms; maps and additional information.

(1) When any political subdivision holds an election in conjunction with the statewide primary or general election, the election shall be held as provided in the Election Act. Any other election held by a political subdivision shall be held as provided in the act unless otherwise provided by the charter, code, or bylaws of the political subdivision.

(2) No later than December 1 of each odd-numbered year, the Secretary of State, election commissioner, or county clerk shall give notice to each political subdivision of the filing deadlines for the statewide primary election. No later than January 5 of each even-numbered year, the governing board of each political subdivision which will hold an election in conjunction with a statewide primary election shall certify to the Secretary of State, the election commissioner, or the county clerk the name of the subdivision, the number of officers to be elected, the length of the terms of office, the vacancies to be filled by election and length of remaining term, and the number of votes to be cast by a registered voter for each office.

(3) No later than June 15 of each even-numbered year, the governing board of each reclamation district, county weed district, village, county under township organization, public power district receiving annual gross revenue of less than forty million dollars, or educational service unit which will hold an election in conjunction with a statewide general election shall certify to the Secretary of State, the election commissioner, or the county clerk the name of the subdivision, the number of officers to be elected, the length of the terms of office, the vacancies to be filled by election and length of remaining term, and the number of votes to be cast by a registered voter for each office.

(4) The Secretary of State shall prescribe the forms to be used for certification to him or her, and the election commissioner or county clerk shall prescribe the forms to be used for certification to him or her.

(5) Each city, village, township, school district, public power district, sanitary and improvement district, metropolitan utilities district, fire protection district, natural resources district, regional metropolitan transit authority, community college area, learning community coordinating council, educational service unit, hospital district, reclamation district, library board, and airport authority shall furnish to the Secretary of State and election commissioner or county clerk any maps and additional information which the Secretary of State and election commissioner or county clerk may require in the proper performance of their duties in the conduct of elections and certification of results.

Source: Laws 1994, LB 76, § 96; Laws 1997, LB 764, § 46; Laws 2004, LB 927, § 1; Laws 2017, LB451, § 6; Laws 2021, LB285, § 7; Laws 2024, LB287, § 18.

32-608. Filing fees; payment; amount; not required; when; refund; when allowed.

(1) Except as provided in subsection (4) or (5) of this section, a filing fee shall be paid by or on behalf of each candidate prior to filing for office. For candidates who file in the office of the Secretary of State as provided in subdivision (2)(a) of section 32-607, the filing fee shall be paid to the Secretary of State who shall remit the fee to the State Treasurer for credit to the Election Administration Fund. For candidates for any city or village office, the filing fee shall be paid to the city or village treasurer of the city or village in which the candidate resides. For candidates who file in the office of the election commissioner or county clerk, the filing fee shall be paid to the election commissioner or county clerk in the county in which the office is sought. The election commissioner or county clerk shall remit the fee to the county treasurer. The fee shall be placed in the general fund of the county, city, or village. No candidate filing forms shall be filed until the proper payment or the proper receipt showing the payment of such filing fee is presented to the filing officer. On the day of the filing deadline, the city or village treasurer's office shall remain open to receive filing fees until the hour of the filing deadline.

(2) Except as provided in subsection (4) or (5) of this section, the filing fees shall be as follows:

(a) For the office of United States Senator, state officers, including members of the Legislature, Representatives in Congress, county officers, and city or village officers, except the mayor or council members of cities having a home rule charter, a sum equal to one percent of the annual salary as of November 30 of the year preceding the election for the office for which he or she files as a candidate;

(b) For directors of public power and irrigation districts in districts receiving annual gross revenue of forty million dollars or more, twenty-five dollars, and in districts receiving annual gross revenue of less than forty million dollars, ten dollars;

(c) For directors of reclamation districts, ten dollars; and

(d) For Regents of the University of Nebraska, members of the State Board of Education, and directors of metropolitan utilities districts, twenty-five dollars.

(3) All declared write-in candidates shall pay the filing fees that are required for the office at the time that they present the write-in affidavit to the filing officer.

(4) No filing fee shall be required for any candidate filing for an office in which a per diem is paid rather than a salary or for which there is a salary of less than five hundred dollars per year. No filing fee shall be required for any candidate for membership on a school board, on the board of an educational service unit, on the board of governors of a community college area, on the board of directors of a natural resources district, or on the board of trustees of a sanitary and improvement district.

(5) No filing fee shall be required of any candidate completing an affidavit requesting to file for elective office in forma pauperis. A pauper shall mean a person whose income and other resources for maintenance are found under assistance standards to be insufficient for meeting the cost of his or her requirements and whose reserve of cash or other available resources does not exceed the maximum available resources that an eligible individual may own. Available resources shall include every type of property or interest in property that an individual owns and may convert into cash except:

(a) Real property used as a home;

(b) Household goods of a moderate value used in the home; and

(c) Assets to a maximum value of three thousand dollars used by a recipient in a planned effort directed towards self-support.

(6) If any candidate dies prior to an election, the spouse of the candidate may file a claim for refund of the filing fee with the proper governing body prior to the date of the election. Upon approval of the claim by the proper governing body, the filing fee shall be refunded.

Source: Laws 1994, LB 76, § 176; Laws 1997, LB 764, § 56; Laws 1998, LB 896, § 9; Laws 1998, LB 1161, § 12; Laws 1999, LB 272, § 16; Laws 1999, LB 802, § 13; Laws 2003, LB 537, § 1; Laws 2004, LB 323, § 2; Laws 2014, LB946, § 12; Laws 2021, LB285, § 11; Laws 2024, LB287, § 29.

Annotations

Where no objection was made within three days after the nominating papers had been filed, the failure to present a county treasurer's receipt to the Secretary of State, as required by this section, did not invalidate the nomination. *State ex rel. Maupin v. Amsberry*, 104 Neb. 550, 178 N.W. 176 (1920).

CERTIFICATION

(Due in the Office of the Buffalo County Election Commissioner no later than *January 5th, 2026*)

Return to: Buffalo County Election Commissioner, PO Box 1270 Kearney NE 68848-1270

Pursuant to Neb. Rev. Stat. §32-404 (2), the governing board of each political subdivision which will hold an election in conjunction with a statewide election shall certify to the Election Commissioner the name of the subdivision, the number of officers to be elected, the length of the terms of office, the vacancies to be filled by election and length of remaining term, and the number of votes to be cast by a registered voter for each office. The certification must be completed in full. If you have any questions regarding the certification, do not hesitate to contact our office.

Subdivision Name	# of Vacancies	Election(s)	# to Vote for
[] School District _____	_____	Primary/General	_____
[] City of _____	_____	Primary/General	_____
[] Mayor of _____	_____	Primary/General	_____
[] County of _____	_____	Primary/General	_____
[] Village of _____	_____	General Only	_____
[] Other _____	_____	Primary/General	_____

Office to be elected	Term length	Present office holder's name	Indicate Salary or Per Diem & amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

How will Candidates be elected? By District OR At Large **Swear in Date:** _____

(Date)

(Signature of Certifying Officer/Title)

Entity Name _____ Contact Person _____

Email _____ Phone _____

Address, City, Zip _____

****32-404 December 1st Notice of Filing Deadlines****

<p>Candidate Filing Starts PRIMARY DEADLINES</p>	<p>January 5th, 2026 February 17th, 2026 March 2nd, 2026</p>	<p>Incumbent (any current officeholder) Filing Deadline Nonincumbent (new filers) Filing Deadline</p>
<p>GENERAL DEADLINES</p>	<p>July 15th, 2026 August 3rd, 2026</p>	<p>Incumbent Filing Deadline for Villages, Townships, Reclamation District, Weed Boards, ESU, Public Powers grossing less than 40 million annually Last day for Non-incumbents to file for Villages, Townships, Reclamation District, Weed Boards, ESU, Public Powers grossing less than 40 million annually</p>

CERTIFICATION

Neb. Rev. Stat. §32-608(4) No filing fee shall be required for any candidate filing for an office in which a per diem is paid rather than a salary or for which there is a salary of less than five hundred dollars per year. No filing fee shall be required for any candidate for membership on a school board, on the board of an educational service unit, on the board of governors of a community college area, on the board of directors of a natural resources district, or on the board of trustees of a sanitary and improvement district.

List all the County name(s) of the district, subdistrict or subdivision in the column on the left. To the right in the second column, under Precinct Name(s) & Description of District Boundaries, **fully describe your district's boundaries** including any portion of a partial precinct by using Section, Township, Range or other landmarks. **Please be specific in your description as your description establishes the boundaries for eligible voters.** County Clerks and Election Commissioners use this information to prepare ballots and determine which voters receive ballots for each office. If the information is not accurate, voters may not receive the ballots they are entitled to. **Maps must also be attached for clarification (32-404 (5)); however, maps cannot take the place of the narrative** If you have a GIS shapefile, please provide that in addition to the required written legal description and maps. **Email GIS shapefiles to lpoff@buffalocounty.ne.gov.** Additional copies of this form may be made and attached as needed.

Requests for adjusting election boundaries must be provided to the county election office no later than December 12th, 2025.

*** For offices not on in the primary election, the deadline to request boundary adjustments is June 2, 2026.***

Have the boundaries changed since the last election for this district?

YES

NO

Do the boundaries for this district crossover into other counties?

YES

NO

If you answered "YES," please also list each county(s) & description below:

NAME OF COUNTY

PRECINCT NAME(S) & DESCRIPTION OF DISTRICT BOUNDARIES
