

Regular Meeting

Monday, November 10, 2025 7:00 PM

Library - CALLAWAY PUBLIC SCHOOL, 101 N Needham, Callaway, NE 68825-0188

T.R. Anderson: Present
Rebecca Eggleston: Absent
Liana Hrupek: Present
Rhonda Pandorf: Absent
James Phelps: Present
Michael Reiff: Present

1. Roll Call/Call To Order/Pledge of Allegiance

Discussion: Meeting was called to order at 7:00 PM. There were 5 guests present.

2. Excuse Absent Board Members

Action(s):

Motion by Liana Hrupek, seconded by James Phelps to excuse Rhonda Pandorf and Rebecca Eggleston from the November 10, 2025 meeting. Motion Carried.

Voting Detail:

T.R. Anderson: Yea
Rebecca Eggleston: Absent
Liana Hrupek: Yea
Rhonda Pandorf: Absent
James Phelps: Yea
Michael Reiff: Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

3. Consent Agenda a. Approve the agenda for tonight's meeting

b. Approve the general and activity financial reports/claims

c. Approve the minutes of the October 13, 2025 Regular meeting

Action(s):

Motion by Liana Hrupek, seconded by James Phelps to approve the consent agenda. Motion Carried.

Voting Detail:

T.R. Anderson: Yea
Rebecca Eggleston: Absent
Liana Hrupek: Yea
Rhonda Pandorf: Absent
James Phelps: Yea
Michael Reiff: Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

4. District Celebrations

4.1. Beef Booster Beef Donation & Processing Fee Donation

Discussion: Mr. Furrow shared with the board that

we had received a beef donation from Rod Doggett and Pandorf Land and Cattle, and that we also received a donation for the processing of the beef from Bill and Dr. Tiff Svoboda.

5. **Correspondence/Guests/Public Comment to the Board of Education**

Discussion: There was no public comment.

6. **Principal's Report**

Discussion: Mr. Birkel updated the board on the happenings of the school over the last month. There was discussion over when the AQUESTT data would be released.

7. **Superintendent's Report**

7.1. Set December BOE Meeting Date & Time

Discussion: The December BOE meeting is set for December 8, 2025 at 7:00 PM.

7.1.1. Bill Reader for December - Rhonda Pandorf

7.2. EHA Insurance Premiums for 2026-2027 School Year

Discussion: EHA health rates have increase just over 7% for the upcoming school year. A family plan will now cost the district \$2484.09 per month.

7.3. Request to Extend Superintendent Contract

Discussion: Mr. Furrow submitted a letter to ask the board to consider extending his contract through the 2027-28 school year.

7.4. Principal Evaluations

Discussion: Mr. Furrow briefly shared results of the Principal evaluations and areas of emphasis for the rest of this school.

7.5. Americanism Committee Update

Discussion: The committee on Americanism met last week and discussed activities that fulfill our legislative requirement on citizenship and Americanism. We also shared a draft of our strategic plan and discussed edits to the document.

7.6. 103 S Needham Clean Up Update

Discussion: Mr. Furrow shared that he had gotten interest in bidding the clean up of the property and would make a decision based on the overall bid whether or not to act on it administratively or to bring it before the board for the next meeting.

7.7. Update on Calendar Options

Discussion: Mr. Furrow and Mr. Birkel shared different options about restructuring the school day and how that might change the school calendar in the future. Mr. Furrow added that there is much more work to do on this project.

7.8. Lunch Bill Update

Discussion: Mr. Furrow informed the board that he had to make a claim against a second family that had not followed through on a payment plan. The

mediation with these families is set for December 8th.

7.9. Information About Insulation Projects

Discussion: Mr. Furrow informed the board that he was taking bids for insulation projects in the gym and shop areas.

7.10. Strategic Plan Update

Discussion: The board provided input on the strategic plan and Mr. Furrow and Mrs. Lisby will make the edits and addition and add the plan to a board google folder.

7.11. Garlick Property Update

Discussion: Mr. Furrow shared his most recent update on the Garlick property. We are still waiting on the Garlick family to approve the sale of the property in writing.

7.12. Second Read Policies

Discussion: These policies were in the June board meeting as a first read and had not been included for a second reading until tonight's meeting. There are no changes or additions to the policies that were vetted in June.

7.12.1. 705.01 - Local, State, and Federal or Miscellaneous Revenue

7.12.2. 705.02 - Usage Fees, Admissions, and Royalties

7.12.3. 705.03 Free Admission Passes

7.12.4. 707.03 - Expense Authorization and Reimbursement

7.12.5. 708.01 - Insurance Program

7.12.6. 801.02 - Special Education Student Transportation

7.12.7. 801.07 - Summer School Program Transportation Service

7.12.8. 801.09 - Transportation of Non-school Groups

7.12.9. 802.06 - Vending Machines

7.12.10. 803.01 - Photocopying Services

7.12.11. 900.01 - Objectives of Buildings and Sites

7.12.12. 902.01 - Buildings and Sites Long Range Planning

7.12.13. 902.02 - Construction Plans and Specifications

7.12.14. 902.03 - Site Aquisition

7.12.15. 902.05 - Construction Management at Risk School Construction Alternative

7.12.16. 902.06 - Design-Build School Construction Alternative

7.12.17. 903.02 - Access to Buildings

- 7.12.18. 903.03 - Maintenance Schedule
- 7.12.19. 903.04 - Requests for Improvements
- 7.12.20. 903.06 - Buildings and Grounds Records and Reports
- 7.12.21. 903.07 - Traffic and Parking Procedures
- 7.12.22. 903.08 - Vandalism
- 7.12.23. 903.09 - Energy Conservation
- 7.12.24. 905.03 - Warning Systems
- 7.12.25. 905.05 - Hazardous Materials
- 7.12.26. 905.10 - Asbestos Control
- 7.12.27. 1001.00 - Principles and Objectives for Community Relations
- 7.12.28. 1004.02 - News Conferences and Interviews
- 7.12.29. 1004.03 - Live Broadcast or Videotaping
- 7.12.30. 1005.02 - Parent Relations Goals
- 7.12.31. 1005.05 - Community Involvement in Decision Making
- 7.12.32. 1005.06 - Community Resource Persons and Volunteers

8. Committee/AD Reports

- 8.1. Reschedule Buildings & Grounds Meeting
Discussion: The Buildings & Ground Committee meeting was rescheduled for November 11, 2025 at 6:30 AM.
- 8.2. Reschedule Negotiations Meeting

9. Past Business (Discussion Items)

10. Past Business (Action Items)

- 10.1. Approve 718.01 - Travel Costs Related to Federal Grants

Action(s):

Motion by Liana Hrupek, seconded by James Phelps to approve the second read of policy 718.01 as presented. Motion Carried.

Voting Detail:

T.R. Anderson:	Yea
Rebecca Eggleston:	Absent
Liana Hrupek:	Yea
Rhonda Pandorf:	Absent
James Phelps:	Yea
Michael Reiff:	Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

10.2. Approve Second Read Policies

Action(s):

Motion by James Phelps, seconded by Liana Hrupek to approve second read policies as presented.

Motion Carried.

Voting Detail:

T.R. Anderson: Yea
Rebecca Eggleston: Absent
Liana Hrupek: Yea
Rhonda Pandorf: Absent
James Phelps: Yea
Michael Reiff: Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

11. **New Business (Discussion Items)**

11.1. Superintendent Evaluation Review

Discussion: Mr. Mike Reiff reviewed the boards evaluation of Mr. Furrow. An area of improvement continues to be community engagement and a strength was financial leadership.

12. **New Business (Action Items)**

12.1. Approve Payment to Russell Title from Building Fund

Action(s):

Motion by James Phelps, seconded by Liana Hrupek to pay invoice 506 from Russell Title in the amount of \$150.00 from the Building Fund. Motion Carried.

Voting Detail:

T.R. Anderson: Yea
Rebecca Eggleston: Absent
Liana Hrupek: Yea
Rhonda Pandorf: Absent
James Phelps: Yea
Michael Reiff: Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

12.2. Approve Non-Discrimination Update in Student Handbook

Discussion: This agenda item died due to a lack of motion.

12.3. Approve the Financial Audit for the 2024-2025 School Year

Action(s):

Motion by Liana Hrupek, seconded by James Phelps to approve the 2024-2025 financial audit as presented. Motion Carried.

Voting Detail:

T.R. Anderson: Yea
Rebecca Eggleston: Absent
Liana Hrupek: Yea

Rhonda Pandorf: Absent
James Phelps: Yea
Michael Reiff: Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

13. **Board Report**

13.1. State Conference - Nov 19-21

14. **Executive Session***

15. **Personnel**

16. **Adjournment**

Discussion: Meeting adjourned at 8:27 PM.

Board Secretary

Fiscal Year 2025-2026 - Depreciation Allocation Amounts

Ending Month	Fleet	School Improvement	Kitchen Updates	Balance	Allocation Purpose
September 2025	\$16,990.22	\$0.00	\$9,322.76	\$26,312.98	Depreciation funds earmarked for updating and maintaining the transportation fleet and kitchen updates.
October 2025	\$17,032.23	\$0.00	\$9,322.76	\$26,354.99	Depreciation funds earmarked for updating and maintaining the transportation fleet and kitchen updates.
November 2025					
December 2025					
January 2026					
February 2026					
March 2026					
April 2026					
May 2026					
June 2026					
July 2026					
August 2026					

District Financial Statement

District Financial Statement						
Financial Statement						
	Date	General	Lunch	Activity	Bobcat	
Beginning Balance	10/1/2025	\$877,260.01	\$51,268.05	\$184,750.56	\$71,284.85	
Revenue Received		\$263,480.45	\$12,789.11	\$9,471.29	\$6,633.43	
Expenditures		\$420,776.77	\$29,396.20	\$17,823.26	\$8,091.15	
Ending Balance	10/31/2025	\$719,963.69	\$34,660.96	\$174,867.35	\$69,891.13	
	Date	Depreciation Fund	Employee Benefit	Building		
Beginning Balance	10/1/2025	\$26,312.98	\$58,779.45	\$235,105.76		
Revenue Received		\$42.01	\$43.93	\$2,377.69		
Expenditures		\$0.00	\$0.00	\$0.00		
Ending Balance	10/31/2025	\$26,354.99	\$58,823.38	\$237,483.45		
These are sub accounts in the General Fund						
	Date	52 Wk CDARS (*5407)	2 Yr CDARS (*5393)	CD		
Ending Balance	10/1/2025		\$179,753.42	\$522,437.08		
These are sub accounts		Employee Benefit	Activity	Building		
	Date	2 Yr CDARS (*5393)	2 Yr CDARS (*5393)	2 Yr CDARS (*5393)		
Ending Balance	10/1/2025	\$31,263.75	\$104,212.49	\$208,425.00		
Line of Credit						
	Date	General Loan				
Beginning Balance	10/1/2025	\$0.00				
Debits		\$68,500.00				
Credits		\$0.00				
Ending Balance	10/31/2025	\$68,500.00				
Fund	Budget Amount	YTD \$ Spent	% of Budget			
General	\$5,228,558.00	\$806,216.39	15.42%			
Lunch	\$301,113.00	\$44,983.38	14.94%			
Building	\$425,958.00	\$12,457.30	2.92%			
Depreciation	\$88,040.00	\$0.00	0.00%			
Employee Benefit	\$27,627.00	\$0.00	0.00%			
Activity	\$390,264.00	\$44,082.57				
Bobcat		\$35,370.86	20.36%			
	Total Spent	\$943,110.50				

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
8	Revenue					
02 1510	INTEREST ON LOCAL REV RECEIPTS	0.00	42.01	88.07	(88.07)	0.00
03 1510	INTEREST ON LOCAL REV RECEIPTS	0.00	43.93	399.62	(399.62)	0.00
04 1790 600	ACTIV INCOME SOUTH LOUP	0.00	2,246.39	12,089.95	(12,089.95)	0.00
04 1790 603	ACTIV INCOME COOP STUDENTS VB	0.00	1,317.00	1,317.00	(1,317.00)	0.00
04 1790 610	ACTIV INCOME COOP STUDENT CHEERLEADERS	0.00	2,981.00	2,981.00	(2,981.00)	0.00
04 1790 612	Active Income Coop XC	0.00	89.04	89.04	(89.04)	0.00
05 1790 0212	Active Income/Board BCBS	0.00	0.00	2,093.34	(2,093.34)	0.00
05 1790 0230	ACTIV INCOME/Testing Fees	0.00	666.00	666.00	(666.00)	0.00
05 1790 0240	ACTIV INCOME/Student Computer Repairs	0.00	0.00	75.00	(75.00)	0.00
05 1790 0250	ACTIV INCOME-Scoreboard	0.00	833.33	1,333.33	(1,333.33)	0.00
05 1790 0313	ACTIV INCOME/FFA	0.00	750.00	790.00	(790.00)	0.00
05 1790 0320	ACTIV INCOME/Yearbook/Annual	0.00	0.00	82.65	(82.65)	0.00
05 1790 0321	ACTIV INCOME/National Honor Society	0.00	80.00	89.31	(89.31)	0.00
05 1790 0323	Active Income - Zoo Trip	0.00	0.00	409.10	(409.10)	0.00
05 1790 0403	Active Income - Bears Savings Bank	0.00	198.25	325.37	(325.37)	0.00
05 1790 0527	Active Income - Class of 2027	0.00	3,811.50	3,811.50	(3,811.50)	0.00
05 1790 0534	Activity Income - Class of 2034	0.00	501.61	501.61	(501.61)	0.00
05 1790 200	ACTIV INCOME/GENERAL ACTIVITY	0.00	17.29	1,071.00	(1,071.00)	0.00
05 1790 301	ACTIV INCOME/ART CLUB	0.00	0.00	200.00	(200.00)	0.00
05 1790 305	ACTIV INCOME/FCCLA	0.00	364.00	1,475.50	(1,475.50)	0.00
05 1790 306	ACTIV INCOME/STUDENT POP CANDY	0.00	2,387.84	10,496.85	(10,496.85)	0.00
05 1790 307	ACTIV INCOME/MUSIC STUDENTS	0.00	9.72	129.72	(129.72)	0.00
05 1920 0313	FFA Donations	0.00	0.00	500.00	(500.00)	0.00
05 1920 0323	Zoo Trip - CONTRIBUTIONS & DONATIONS	0.00	0.00	125.00	(125.00)	0.00
05 1920 200	Student Activity Donations	0.00	30.00	30.01	(30.01)	0.00
05 1920 307	Music Students Donations	0.00	20.00	20.00	(20.00)	0.00
06 1510	INTEREST ON LOCAL REV RECEIPTS	0.00	9.73	24.59	(24.59)	0.00
06 1611	SALE OF LUNCHES/MILK	0.00	3,543.80	7,596.70	(7,596.70)	0.00
06 1612	SALE OF BREAKFASTS	0.00	485.00	1,050.60	(1,050.60)	0.00
06 1620	STUDENT A LA CARTE	0.00	50.00	320.00	(320.00)	0.00
06 3150	SCHOOL LUNCH STATE	0.00	19.54	19.54	(19.54)	0.00
06 4210	FEDERAL REIMBURSEMENT	0.00	8,681.04	13,379.71	(13,379.71)	0.00
08 1100 00	LOCAL DISTRICT TAX	0.00	2,316.27	8,578.18	(8,578.18)	0.00
08 1100 0002	DAWSON PROPERTY TAXES	0.00	3.37	139.94	(139.94)	0.00
08 1140	Interest/Penalties on Taxes	0.00	0.00	1.91	(1.91)	0.00
08 1510 00	INTEREST BUILDING FUND	0.00	49.43	2,162.43	(2,162.43)	0.00
08 3180	PRO-RATE MOTOR VEHICLE	0.00	8.62	8.62	(8.62)	0.00
8	Revenue	0.00	31,555.71	74,472.19	(74,472.19)	0.00
9	Expenditure					
04 2900 352 001 600	OTHER PROF/TECH SERVICES	0.00	960.00	9,255.00	(9,255.00)	0.00
04 2900 580 001 600	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	90.65	(90.65)	0.00
04 2900 610 001 600	SOUTH LOUP SUPPLIES	0.00	2,549.36	18,678.89	(18,678.89)	0.00
04 2900 610 001 603	SOUTH LOUP VB TEAM	0.00	1,136.62	1,136.62	(1,136.62)	0.00
04 2900 610 001 604	SOUTH LOUP FB TEAM	0.00	389.85	389.85	(389.85)	0.00
04 2900 610 001 605	SOUTH LOUP GBB TEAM	0.00	0.00	2,195.00	(2,195.00)	0.00
04 2900 610 001 607	SOUTH LOUP BOYS WR TEAM	0.00	1,170.00	1,170.00	(1,170.00)	0.00
04 2900 610 001 610	SOUTH LOUP CHEERLEADERS	0.00	0.00	2,454.85	(2,454.85)	0.00
04 2900 810 001 000	DUES AND FEES	0.00	0.00	0.00	0.00	0.00
2900 SUPPORT SERVICES		0.00	6,205.83	35,370.86	(35,370.86)	0.00
05 2900 610 000 212	General Supplies/Board BCBS	0.00	2,040.36	4,080.72	(4,080.72)	0.00
05 2900 610 000 323	General Supplies - Zoo Trip	0.00	0.00	600.00	(600.00)	0.00
05 2900 610 001 200	SUPPLIES/GENERAL ACTIVITY	0.00	1,073.65	11,119.32	(11,119.32)	0.00
05 2900 610 001 204	SUPPLIES/ONE ACTS	0.00	731.31	1,216.31	(1,216.31)	0.00
05 2900 610 001 207	SUPPLIES/MUSICAL	0.00	0.00	797.00	(797.00)	0.00
05 2900 610 001 211	SUPPLIES/Scoreboard	0.00	5,600.00	5,600.00	(5,600.00)	0.00
05 2900 610 001 301	SUPPLIES/ART CLUB	0.00	0.00	594.00	(594.00)	0.00
05 2900 610 001 305	SUPPLIES/FCCLA	0.00	764.00	4,368.59	(4,368.59)	0.00
05 2900 610 001 306	SUPPLIES/STUDENT POP CANDY	0.00	2,264.46	11,536.03	(11,536.03)	0.00
05 2900 610 001 307	SUPPLIES/MUSIC STUDENTS	0.00	0.00	563.92	(563.92)	0.00
05 2900 610 001 313	SUPPLIES/FFA	0.00	1,214.67	1,307.64	(1,307.64)	0.00
05 2900 610 001 321	SUPPLIES/National Honor Society	0.00	410.02	410.02	(410.02)	0.00
05 2900 610 001 526	General Supplies - Class of 2026	0.00	0.00	1,652.67	(1,652.67)	0.00
05 2900 610 001 527	General Supplies - Class of 2027	0.00	0.00	50.55	(50.55)	0.00
05 2900 610 001 528	General Supplies - Class of 2028	0.00	0.00	56.81	(56.81)	0.00
05 2900 610 001 531	General Supplies - Class of 2031	0.00	0.00	49.45	(49.45)	0.00
05 2900 610 001 534	General Supplies - Class of 2034	0.00	0.00	0.00	0.00	0.00

Revenue/Expenditure Summary

Regular; Processing Month 10/2025; Fund Number 02, 03, 04, 05, 06, 08

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
05 2900 610 001 600	coop athletic 410	0.00	0.00	0.00	0.00	0.00
05 2900 610 002 327	Elementary Activities	0.00	0.00	79.54	(79.54)	0.00
2900	SUPPORT SERVICES	0.00	14,098.47	44,082.57	(44,082.57)	0.00
06 3100 110 000 000	Salary - Non-Instructional	0.00	6,734.74	12,130.20	(12,130.20)	0.00
06 3100 210 000 000	Group Insurance - Non Instructional	0.00	3,485.02	6,845.44	(6,845.44)	0.00
06 3100 220 000 000	Social Security - Non Instructional	0.00	508.17	913.88	(913.88)	0.00
06 3100 230 000 000	Retirement - Non Instructional	0.00	457.40	841.24	(841.24)	0.00
06 3100 330 000 000	Employee Development and Training	0.00	70.00	70.00	(70.00)	0.00
06 3100 610 000 000	SUPPLIES	0.00	675.77	1,413.39	(1,413.39)	0.00
06 3100 630 000 000	FOOD	0.00	13,503.93	22,634.59	(22,634.59)	0.00
06 3100 890 000 000	Misc Other Expenses	0.00	55.22	134.64	(134.64)	0.00
3100	Food Services Operations	0.00	25,490.25	44,983.38	(44,983.38)	0.00
08 4100 720 000 000	BUILDINGS AND IMPROVEMENTS	0.00	0.00	(15.91)	15.91	0.00
4100	CHAPTER I (PREV YR)	0.00	0.00	(15.91)	15.91	0.00
08 4700 340 000 000	Other Professional Services	0.00	0.00	12,473.21	(12,473.21)	0.00
4700	Building Improvements	0.00	0.00	12,473.21	(12,473.21)	0.00
9	Expenditure	0.00	45,794.55	136,894.11	(136,894.11)	0.00
Grand Total:		0.00	(14,238.84)	(62,421.92)	(211,366.30)	0.00

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
8	Revenue					
01 1100 1	Local Property Tax - Custer County	0.00	149,735.53	554,536.23	(554,536.23)	0.00
01 1100 2	Local Property Tax - Dawson County	0.00	217.46	9,045.19	(9,045.19)	0.00
01 1125 1	Motor Vehicle Tax- Custer County	0.00	7,383.58	19,117.37	(19,117.37)	0.00
01 1125 2	Motor Vehicle Tax - Dawson County	0.00	0.00	185.93	(185.93)	0.00
01 1140	Interest/Penalties on Taxes	0.00	0.00	123.52	(123.52)	0.00
01 1510	Interest	0.00	499.41	7,103.89	(7,103.89)	0.00
01 1990	OTHER LOCAL RECEIPTS	0.00	0.00	6,835.89	(6,835.89)	0.00
01 2110	COUNTY FINES AND LICENSE FEES	0.00	1,030.83	1,931.09	(1,931.09)	0.00
01 2130	Other County Receipts	0.00	0.00	27.07	(27.07)	0.00
01 2210	ESU Monies	0.00	150.00	150.00	(150.00)	0.00
01 3110	State Aid	0.00	23,898.00	47,796.00	(47,796.00)	0.00
01 3180	Pro-Rate Motor Vehicle	0.00	557.57	557.57	(557.57)	0.00
01 3512	Distance Education Incentive	0.00	6,000.00	6,000.00	(6,000.00)	0.00
01 3535	Payments for High Ability Learners	0.00	2,632.00	2,632.00	(2,632.00)	0.00
01 3599	Other State Categorical Programs	0.00	1,856.83	1,856.83	(1,856.83)	0.00
01 4212	Title 1 Support - CSI	0.00	0.00	23,145.00	(23,145.00)	0.00
01 4310	REAP (Small Rural School Achievement)	0.00	0.00	16,786.00	(16,786.00)	0.00
01 4509	Title II-A	0.00	0.00	300.00	(300.00)	0.00
01 4523	IDEA Special Projects	0.00	0.00	300.00	(300.00)	0.00
01 4708	Medicaid in Public Schools	0.00	1,019.68	1,019.68	(1,019.68)	0.00
01 4709	Medicaid Administrative Activities	0.00	0.00	777.73	(777.73)	0.00
01 5690	Other Non-Revenue Receipts	0.00	68,500.00	68,500.00	(68,500.00)	0.00
8	Revenue	0.00	263,480.89	768,726.99	(768,726.99)	0.00
9	Expenditure					
01 1100 111 000 000	Salary -Teacher/Professional Staff	0.00	13,133.34	26,266.68	(26,266.68)	0.00
01 1100 111 001 000	Salary - Teacher/Prof Staff 7-12	0.00	42,970.68	88,120.04	(88,120.04)	0.00
01 1100 111 002 000	Salary - Teacher/Prof Staff Elem	0.00	35,344.00	67,244.00	(67,244.00)	0.00
01 1100 112 000 000	Salary - Para Educators	0.00	370.80	401.70	(401.70)	0.00
01 1100 112 001 000	Salary - Para Educators 7-12	0.00	3,177.30	5,771.90	(5,771.90)	0.00
01 1100 112 002 000	Salary - Para Educators Elem	0.00	1,072.50	1,358.50	(1,358.50)	0.00
01 1100 123 000 000	Salary - Substitutes	0.00	170.00	340.00	(340.00)	0.00
01 1100 123 001 000	Salary - Substitutes 7-12	0.00	850.00	1,190.00	(1,190.00)	0.00
01 1100 123 002 000	Salary - Substitutes Elem	0.00	595.00	1,190.00	(1,190.00)	0.00
01 1100 151 000 000	X DUTY	0.00	1,050.84	1,801.68	(1,801.68)	0.00
01 1100 151 001 000	X DUTY	0.00	12,392.28	24,585.06	(24,585.06)	0.00
01 1100 211 000 000	Group Insurance - Teachers/Prof	0.00	4,321.81	8,264.80	(8,264.80)	0.00
01 1100 211 001 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	14,776.86	28,647.59	(28,647.59)	0.00
01 1100 211 002 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	14,343.21	27,196.44	(27,196.44)	0.00
01 1100 212 001 000	Group Insurance - Para Educators 7-12	0.00	894.88	1,789.76	(1,789.76)	0.00
01 1100 221 000 000	Social Security - Teachers/Prof	0.00	1,077.03	2,131.55	(2,131.55)	0.00
01 1100 221 001 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	4,159.51	8,471.92	(8,471.92)	0.00
01 1100 221 002 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	2,671.71	5,081.09	(5,081.09)	0.00
01 1100 222 000 000	Social Security - Para Educators	0.00	28.37	30.74	(30.74)	0.00
01 1100 222 001 000	Social Security - Para Educators 7-12	0.00	237.20	429.82	(429.82)	0.00
01 1100 222 002 000	Social Security - Para Educators Elem	0.00	82.04	103.92	(103.92)	0.00
01 1100 223 000 000	Social Security - Substitutes	0.00	13.01	26.02	(26.02)	0.00
01 1100 223 001 000	Social Security - Substitutes 7-12	0.00	65.01	91.03	(91.03)	0.00
01 1100 223 002 000	Social Security - Substitutes Elem	0.00	45.53	91.05	(91.05)	0.00
01 1100 231 000 000	Retirement - Teachers/Prof	0.00	1,175.43	2,293.52	(2,293.52)	0.00
01 1100 231 001 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	4,455.89	9,090.84	(9,090.84)	0.00
01 1100 231 002 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	2,888.72	5,466.24	(5,466.24)	0.00
01 1100 232 001 000	Retirement - Para Educators 7-12	0.00	256.73	466.38	(466.38)	0.00
01 1100 233 000 000	RETIREMENT - SUBSTITUTES	0.00	0.00	13.73	(13.73)	0.00
01 1100 233 001 000	RETIREMENT - SUBSTITUTES	0.00	41.22	41.22	(41.22)	0.00
01 1100 233 002 000	RETIREMENT - SUBSTITUTES	0.00	0.00	13.74	(13.74)	0.00
01 1100 330 002 000	Employee Development and Training	0.00	125.00	314.00	(314.00)	0.00
01 1100 530 000 000	COMMUNICATIONS Phone/Internet	0.00	0.00	270.00	(270.00)	0.00
01 1100 610 000 000	Instructional Supplies - General	0.00	36,008.60	36,438.59	(36,438.59)	0.00
01 1100 610 000 010	Copier & Printer Supplies	0.00	1,668.26	6,170.66	(6,170.66)	0.00
01 1100 610 000 012	General Supplies - Music	0.00	602.87	935.81	(935.81)	0.00
01 1100 610 000 090	General Supplies - Art	0.00	122.45	167.56	(167.56)	0.00
01 1100 610 001 000	General Supplies - 7-12	0.00	63.00	63.00	(63.00)	0.00
01 1100 610 001 030	General Supplies	0.00	30.18	30.18	(30.18)	0.00
01 1100 610 001 040	General Supplies - FCS	0.00	301.07	841.97	(841.97)	0.00
01 1100 610 001 050	General Supplies - Science	0.00	6.08	55.99	(55.99)	0.00
01 1100 610 001 080	General Supplies - Ag	0.00	131.47	131.47	(131.47)	0.00
01 1100 610 002 000	General Supplies - Elem	0.00	81.94	175.12	(175.12)	0.00

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
01 1100 640 001 000	Textbooks	0.00	0.00	0.00	0.00	0.00
01 1100 640 002 000	Textbooks	0.00	0.00	0.00	0.00	0.00
01 1100 643 001 000	Web/Cloud Based Software <\$5000	0.00	1,600.00	1,600.00	(1,600.00)	0.00
01 1100 643 001 080	Web/Cloud Based Software <\$5000	0.00	390.00	390.00	(390.00)	0.00
1100	REGULAR INSTRUCTIONAL PROGRAMS	0.00	203,791.82	365,595.31	(365,595.31)	0.00
01 1160 110 000 000	Salary - Non-Instructional	0.00	1,696.93	3,350.08	(3,350.08)	0.00
01 1160 111 000 000	Salary -Teachers	0.00	1,648.17	3,296.34	(3,296.34)	0.00
01 1160 210 000 000	Group Insurance - Non-Instructional	0.00	970.97	2,024.58	(2,024.58)	0.00
01 1160 211 000 000	Group Insurance - Teacher/Prof	0.00	582.25	1,139.90	(1,139.90)	0.00
01 1160 220 000 000	Social Security - Non-Instructional	0.00	127.25	250.83	(250.83)	0.00
01 1160 221 000 000	Social Security - Teacher/Prof	0.00	118.71	237.37	(237.37)	0.00
01 1160 230 000 000	Retirement - Non-Instructional	0.00	137.11	270.68	(270.68)	0.00
01 1160 231 000 000	Retirement - Teacher/Prof	0.00	133.18	266.36	(266.36)	0.00
1160	POVERTY PROGRAM	0.00	5,414.57	10,836.14	(10,836.14)	0.00
01 1190 111 002 000	Salary - Teachers	0.00	5,466.67	10,933.34	(10,933.34)	0.00
01 1190 112 002 000	Salary-Clerical & Paraprofessional Staff	0.00	4,312.72	7,609.93	(7,609.93)	0.00
01 1190 123 002 000	Salary - Substitutes	0.00	340.00	340.00	(340.00)	0.00
01 1190 211 002 000	Group Insurance - Teachers/Prof	0.00	2,438.40	4,782.25	(4,782.25)	0.00
01 1190 212 002 000	Group Insurance - Para Educators	0.00	894.88	2,088.04	(2,088.04)	0.00
01 1190 221 002 000	Social Security - Teachers/Prof	0.00	411.85	823.66	(823.66)	0.00
01 1190 222 002 000	Social Security - Para Educators	0.00	325.81	573.49	(573.49)	0.00
01 1190 223 002 000	Social Security - Substitutes	0.00	25.97	25.97	(25.97)	0.00
01 1190 231 002 000	Retirement - Teachers/Prof	0.00	421.63	843.14	(843.14)	0.00
01 1190 232 002 000	Retirement - Para Educators	0.00	348.47	614.89	(614.89)	0.00
01 1190 610 002 000	Supplies	0.00	66.49	88.08	(88.08)	0.00
01 1190 650 000 000	Supplies - Technology Related <\$5000	0.00	0.00	0.00	0.00	0.00
1190	Early Childhood Educational Programs	0.00	15,052.89	28,722.79	(28,722.79)	0.00
01 1200 111 000 000	Salary - Teachers	0.00	8,280.33	15,801.86	(15,801.86)	0.00
01 1200 111 001 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	2,733.33	5,818.09	(5,818.09)	0.00
01 1200 111 002 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	5,766.67	11,533.34	(11,533.34)	0.00
01 1200 112 001 000	Salary - Clerical & Paraprofessional	0.00	2,062.71	4,378.66	(4,378.66)	0.00
01 1200 112 002 000	Salary - Clerical & Paraprofessional	0.00	7,045.67	10,799.58	(10,799.58)	0.00
01 1200 123 000 000	Salary - Substitutes	0.00	2,371.00	2,839.00	(2,839.00)	0.00
01 1200 123 001 000	Salary - Substitutes	0.00	1,360.00	1,360.00	(1,360.00)	0.00
01 1200 123 002 000	Salary - Substitutes	0.00	340.00	340.00	(340.00)	0.00
01 1200 211 000 000	Group Insurance - Teachers/ Prof	0.00	3,329.11	6,259.09	(6,259.09)	0.00
01 1200 211 001 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	1,082.68	2,194.77	(2,194.77)	0.00
01 1200 211 002 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	2,088.48	4,087.08	(4,087.08)	0.00
01 1200 212 001 000	Group Insurance - Para Educators	0.00	333.78	1,387.52	(1,387.52)	0.00
01 1200 212 002 000	Group Insurance - Para Educators	0.00	1,676.13	2,953.66	(2,953.66)	0.00
01 1200 221 000 000	Social Security - Teachers/Prof	0.00	615.10	1,174.43	(1,174.43)	0.00
01 1200 221 001 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	198.33	422.66	(422.66)	0.00
01 1200 221 002 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	433.13	866.16	(866.16)	0.00
01 1200 222 001 000	Social Security - Para Educators	0.00	155.75	329.46	(329.46)	0.00
01 1200 222 002 000	Social Security - Para Educators	0.00	534.68	818.96	(818.96)	0.00
01 1200 223 000 000	Social Security - Substitutes	0.00	181.42	217.23	(217.23)	0.00
01 1200 223 001 000	Social Security - Substitutes	0.00	104.04	104.04	(104.04)	0.00
01 1200 223 002 000	Social Security - Substitutes	0.00	26.02	26.02	(26.02)	0.00
01 1200 231 000 000	Retirement - Teachers/Prof	0.00	669.05	1,276.79	(1,276.79)	0.00
01 1200 231 001 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	220.85	470.10	(470.10)	0.00
01 1200 231 002 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	465.95	931.90	(931.90)	0.00
01 1200 232 001 000	Retirement - Para Educators	0.00	166.67	353.80	(353.80)	0.00
01 1200 232 002 000	Retirement - Para Educators	0.00	569.28	872.59	(872.59)	0.00
01 1200 233 000 000	RETIREMENT - SUBSTITUTES	0.00	13.73	13.73	(13.73)	0.00
01 1200 330 000 000	Employee Development and Training	0.00	0.00	20.00	(20.00)	0.00
01 1200 330 001 000	Employee Development and Training	0.00	0.00	20.00	(20.00)	0.00
01 1200 330 002 000	Employee Development and Training	0.00	125.00	145.00	(145.00)	0.00
01 1200 591 001 000	SPED Supervision - Secondary	0.00	860.51	860.51	(860.51)	0.00
01 1200 591 002 000	SPED Supervision - Elementary	0.00	784.42	784.42	(784.42)	0.00
01 1200 610 000 000	SUPPLIES	0.00	36.25	57.84	(57.84)	0.00
01 1200 610 001 000	General Supplies	0.00	400.00	458.34	(458.34)	0.00
01 1200 610 002 000	General Supplies	0.00	162.67	207.69	(207.69)	0.00
01 1200 640 000 000	SPED Textbooks	0.00	0.00	0.00	0.00	0.00
01 1200 643 000 000	Web/Cloud Based Software <\$5000	0.00	21.85	42.85	(42.85)	0.00
1200	SPECIAL EDUCATION PROGRAMS	0.00	45,214.59	80,227.17	(80,227.17)	0.00
01 1291 591 002 000	SPED Supervision - Ages 3-5	0.00	198.05	198.05	(198.05)	0.00

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
1291	SPED Supervision - Ages 3-5	0.00	198.05	198.05	(198.05)	0.00
01 1292 591 002 000	SPED Supervision - Ages 0-2	0.00	198.05	198.05	(198.05)	0.00
1292	SPED Supervision - Ages 0-2	0.00	198.05	198.05	(198.05)	0.00
01 1300 610 000 000	Summer School SUPPLIES	0.00	0.00	302.90	(302.90)	0.00
1300	Summer School	0.00	0.00	302.90	(302.90)	0.00
01 2120 111 000 000	GUIDANCE SALARY SEC	0.00	4,901.98	9,803.96	(9,803.96)	0.00
01 2120 211 000 000	GUIDANCE HEALTH	0.00	2,043.93	4,000.62	(4,000.62)	0.00
01 2120 221 000 000	GUIDANCE SOC SEC	0.00	337.94	675.68	(675.68)	0.00
01 2120 231 000 000	GUIDANCE RETIREMENT	0.00	396.08	792.16	(792.16)	0.00
01 2120 610 000 000	GUIDANCE TESTING/Supplies	0.00	227.07	331.85	(331.85)	0.00
01 2120 640 000 000	Books & Periodicals	0.00	0.00	0.00	0.00	0.00
01 2120 643 000 000	Web/Cloud Based Software <\$5000	0.00	0.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES	0.00	7,907.00	15,604.27	(15,604.27)	0.00
01 2130 116 001 000	Salary - Clerical & Paraprofessional	0.00	70.00	70.00	(70.00)	0.00
01 2130 226 001 000	Salary - Clerical & Paraprofessional	0.00	5.36	5.36	(5.36)	0.00
01 2130 610 000 000	HEALTH SUPPLIES	0.00	706.21	1,171.82	(1,171.82)	0.00
2130	HEALTH SERVICES	0.00	781.57	1,247.18	(1,247.18)	0.00
01 2131 116 001 000	SALARIES - PROFESSIONAL/NON-CERT	0.00	7,124.17	14,248.34	(14,248.34)	0.00
01 2131 216 001 000	GROUP INS - PROF NON-CERTIFIED	0.00	2,181.32	4,221.68	(4,221.68)	0.00
01 2131 226 001 000	SOC SEC - PROF NON-CERTIFICATED	0.00	540.18	1,080.36	(1,080.36)	0.00
01 2131 236 001 000	RETIREMENT - PROF NON-CERT	0.00	575.63	1,151.26	(1,151.26)	0.00
01 2131 340 001 000	SPED Health Services - Secondary	0.00	0.00	30.96	(30.96)	0.00
2131	SPED Health Services School Age	0.00	10,421.30	20,732.60	(20,732.60)	0.00
01 2141 591 001 000	Psychology - Secondary	0.00	2,351.25	2,351.25	(2,351.25)	0.00
01 2141 591 002 000	Psychology - Elementary	0.00	2,351.25	2,351.25	(2,351.25)	0.00
2141	Psychology - School Age	0.00	4,702.50	4,702.50	(4,702.50)	0.00
01 2142 591 002 000	Psychology - Ages 3-5	0.00	369.06	369.06	(369.06)	0.00
2142	Psychology - Ages 3-5	0.00	369.06	369.06	(369.06)	0.00
01 2143 591 002 000	Psychology - Ages 0-2	0.00	369.06	369.06	(369.06)	0.00
2143	Psychology - Ages 0-2	0.00	369.06	369.06	(369.06)	0.00
01 2151 111 001 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	731.00	1,462.00	(1,462.00)	0.00
01 2151 111 002 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	2,322.00	4,644.00	(4,644.00)	0.00
01 2151 211 001 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	269.63	567.75	(567.75)	0.00
01 2151 211 002 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	856.49	1,803.47	(1,803.47)	0.00
01 2151 221 001 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	55.32	110.54	(110.54)	0.00
01 2151 221 002 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	175.73	351.14	(351.14)	0.00
01 2151 231 001 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	59.06	118.13	(118.13)	0.00
01 2151 231 002 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	187.62	375.24	(375.24)	0.00
01 2151 330 002 000	Employee Development and Training	0.00	0.00	20.00	(20.00)	0.00
01 2151 591 001 000	Speech Secondary	0.00	62.39	62.39	(62.39)	0.00
01 2151 591 002 000	Speech Elementary	0.00	62.39	62.39	(62.39)	0.00
01 2151 610 000 000	General Supplies - Speech Path	0.00	342.79	342.79	(342.79)	0.00
01 2151 650 000 000	Supplies - Technology Related <\$5000	0.00	0.00	0.00	0.00	0.00
2151	Speech - School Age	0.00	5,124.42	9,919.84	(9,919.84)	0.00
01 2152 111 002 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	817.00	1,634.00	(1,634.00)	0.00
01 2152 211 002 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	301.35	634.55	(634.55)	0.00
01 2152 221 002 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	61.84	123.56	(123.56)	0.00
01 2152 231 002 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	66.01	132.02	(132.02)	0.00
01 2152 591 002 000	Speech - Ages 3-5	0.00	15.60	15.60	(15.60)	0.00
2152	Speech - Ages 3-5	0.00	1,261.80	2,539.73	(2,539.73)	0.00
01 2153 111 002 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	430.00	860.00	(860.00)	0.00
01 2153 211 002 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	158.60	333.97	(333.97)	0.00
01 2153 221 002 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	32.55	65.03	(65.03)	0.00
01 2153 231 002 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	34.74	69.48	(69.48)	0.00
01 2153 591 002 000	Speech - Ages 0-2	0.00	15.60	15.60	(15.60)	0.00
2153	Speech - Ages 0-2	0.00	671.49	1,344.08	(1,344.08)	0.00

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
01 2161 591 001 000	OT - Secondary	0.00	841.54	841.54	(841.54)	0.00
01 2161 591 002 000	OT - Elementary	0.00	841.54	841.54	(841.54)	0.00
2161 OT - School Age		0.00	1,683.08	1,683.08	(1,683.08)	0.00
01 2162 591 002 000	OT - Ages 3-5	0.00	210.39	210.39	(210.39)	0.00
2162 OT - Ages 3-5		0.00	210.39	210.39	(210.39)	0.00
01 2163 591 002 000	OT - Ages 0-2	0.00	210.39	210.39	(210.39)	0.00
2163 OT - Ages 0-2		0.00	210.39	210.39	(210.39)	0.00
01 2171 320 001 000	PUPIL SERVICES: Professional Ed Services	0.00	561.05	1,185.38	(1,185.38)	0.00
01 2171 320 002 000	PUPIL SERVICES: Professional Ed Services	0.00	651.14	1,373.75	(1,373.75)	0.00
2171 PT - School Age		0.00	1,212.19	2,559.13	(2,559.13)	0.00
01 2173 320 002 000	PUPIL SERVICES: Professional Ed Services	0.00	591.43	741.02	(741.02)	0.00
2173 PT - Ages 0-2		0.00	591.43	741.02	(741.02)	0.00
01 2213 340 000 000	Other Professional Services	0.00	0.00	50.00	(50.00)	0.00
2213 Instructional Staff Training		0.00	0.00	50.00	(50.00)	0.00
01 2220 111 000 000	Salary - Teachers/Prof	0.00	4,966.68	7,200.02	(7,200.02)	0.00
01 2220 211 000 000	Group Insurance - Teachers/Prof	0.00	2,121.32	3,293.25	(3,293.25)	0.00
01 2220 221 000 000	Social Security - Teachers/Prof	0.00	375.46	543.12	(543.12)	0.00
01 2220 231 000 000	Retirement - Teachers/Prof	0.00	401.30	581.76	(581.76)	0.00
01 2220 610 000 000	LIBRARY SUPPLIES	0.00	4.65	4.65	(4.65)	0.00
01 2220 640 000 000	LIBRARY BOOKS	0.00	44.20	44.20	(44.20)	0.00
01 2220 643 000 000	Web/Cloud Based Software <\$5000	0.00	0.00	1,147.68	(1,147.68)	0.00
2220 Library Media Services		0.00	7,913.61	12,814.68	(12,814.68)	0.00
01 2224 610 001 000	Educational Television Services	0.00	0.00	2,700.00	(2,700.00)	0.00
2224 EDUCATIONAL TV SERVICES		0.00	0.00	2,700.00	(2,700.00)	0.00
01 2230 116 000 000	SALARIES - PROFESSIONAL/NON-CERT	0.00	866.67	2,010.67	(2,010.67)	0.00
01 2230 216 000 000	GROUP INS - PROF NON-CERTIFIED	0.00	415.03	959.70	(959.70)	0.00
01 2230 226 000 000	SOC SEC - PROF NON-CERTIFICATED	0.00	64.90	150.49	(150.49)	0.00
01 2230 236 000 000	RETIREMENT - PROF NON-CERT	0.00	70.03	162.46	(162.46)	0.00
01 2230 432 000 000	Technology Related Repairs & Maint	0.00	0.00	4,103.50	(4,103.50)	0.00
2230 Instruction Related Technology Support		0.00	1,416.63	7,386.82	(7,386.82)	0.00
01 2310 540 000 000	Advertising and Printing	0.00	404.30	1,406.65	(1,406.65)	0.00
01 2310 580 000 000	BOARD MILEAGE	0.00	445.00	445.00	(445.00)	0.00
01 2310 610 000 000	Supplies	0.00	0.00	241.22	(241.22)	0.00
2310 BOARD OF EDUCATION		0.00	849.30	2,092.87	(2,092.87)	0.00
01 2320 105 000 000	Salary - Superintendent	0.00	12,083.33	24,166.66	(24,166.66)	0.00
01 2320 215 000 000	Group Insurance - Superintendents	0.00	594.80	956.12	(956.12)	0.00
01 2320 225 000 000	Social Security - Superintendents	0.00	922.41	1,844.82	(1,844.82)	0.00
01 2320 235 000 000	Retirement - Superintendents	0.00	976.33	1,952.66	(1,952.66)	0.00
01 2320 310 000 000	310	0.00	76.75	76.75	(76.75)	0.00
01 2320 330 000 000	Employee Development and Training	0.00	469.00	469.00	(469.00)	0.00
01 2320 580 000 000	EXEC ADM MILEAGE	0.00	161.10	161.10	(161.10)	0.00
01 2320 610 000 000	EXEC ADM SUPPLIES	0.00	369.57	369.57	(369.57)	0.00
01 2320 810 000 000	EXEC ADM DUES	0.00	10.00	20.00	(20.00)	0.00
2320 EXECUTIVE ADMINISTRATION		0.00	15,663.29	30,016.68	(30,016.68)	0.00
01 2330 317 000 000	District Legal Services	0.00	0.00	208.80	(208.80)	0.00
2330 District Legal Services		0.00	0.00	208.80	(208.80)	0.00
01 2410 111 001 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	7,048.09	14,096.18	(14,096.18)	0.00
01 2410 111 002 000	SALARY-TEACHER/PROFESSIONAL STAFF	0.00	5,690.99	12,484.58	(12,484.58)	0.00
01 2410 211 001 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	1,994.12	3,905.41	(3,905.41)	0.00
01 2410 211 002 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	1,870.16	3,877.43	(3,877.43)	0.00
01 2410 221 001 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	531.71	1,063.24	(1,063.24)	0.00
01 2410 221 002 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	419.05	920.11	(920.11)	0.00
01 2410 231 001 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	569.49	1,138.98	(1,138.98)	0.00
01 2410 231 002 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	459.83	1,008.75	(1,008.75)	0.00
01 2410 330 002 000	Employee Development and Training	0.00	145.00	165.00	(165.00)	0.00
01 2410 580 000 000	ADM MILEAGE	0.00	13.79	13.79	(13.79)	0.00
01 2410 610 000 000	ADM SUPPLIES	0.00	91.22	141.10	(141.10)	0.00
01 2410 643 000 000	Web/Cloud Based Software <\$5000	0.00	0.00	5,160.00	(5,160.00)	0.00
2410 OFFICE OF THE PRINCIPAL		0.00	18,833.45	43,974.57	(43,974.57)	0.00

11/06/2025 08:25 AM

Regular; Processing Month 10/2025; Fund Number 01

User ID: BOND TIA

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
01 2490 151 001 000	AD	0.00	501.00	1,002.00	(1,002.00)	0.00
01 2490 211 001 000	GROUP INS - TEACHERS/PROFESSIONAL	0.00	141.74	277.60	(277.60)	0.00
01 2490 221 001 000	SOCIAL SECURITY - TEACHERS/PROFESSIONAL	0.00	37.79	75.57	(75.57)	0.00
01 2490 231 001 000	RETIREMENT - TEACHERS/PROFESSIONAL	0.00	40.48	80.96	(80.96)	0.00
2490	School Administration Other - AD	0.00	721.01	1,436.13	(1,436.13)	0.00
01 2510 110 000 000	SALARIES - NON-INSTRUCTIONAL	0.00	1,696.92	3,350.07	(3,350.07)	0.00
01 2510 116 000 000	Salary - Prof Non-Certificated	0.00	4,027.53	7,921.77	(7,921.77)	0.00
01 2510 210 000 000	Group Insurance - Non-Instructional	0.00	970.97	2,024.58	(2,024.58)	0.00
01 2510 216 000 000	Group Insurance - Prof Non-Certificated	0.00	1,773.38	3,527.05	(3,527.05)	0.00
01 2510 220 000 000	Social Security - Non Instructional	0.00	127.25	250.83	(250.83)	0.00
01 2510 226 000 000	Social Security - Prof Non-Certificated	0.00	304.14	597.94	(597.94)	0.00
01 2510 230 000 000	Retirement - Non-Instructional	0.00	137.11	270.68	(270.68)	0.00
01 2510 236 000 000	Retirement - Prof Non-Certificated	0.00	325.43	640.08	(640.08)	0.00
01 2510 330 000 000	Employee Development and Training	0.00	240.00	240.00	(240.00)	0.00
01 2510 352 000 000	PROF TECH SERVICES	0.00	107.00	226.00	(226.00)	0.00
01 2510 530 000 000	Telecommunications (Phone)	0.00	141.46	346.27	(346.27)	0.00
01 2510 530 000 001	Telecommunications (Internet)	0.00	1,428.60	2,318.86	(2,318.86)	0.00
01 2510 531 000 000	Postage	0.00	280.00	430.00	(430.00)	0.00
01 2510 580 000 000	BUSINESS MILEAGE	0.00	161.10	161.10	(161.10)	0.00
01 2510 610 000 000	BUSINESS SUPPLIES	0.00	144.30	466.09	(466.09)	0.00
01 2510 643 000 000	Web/Cloud Based Software	0.00	0.00	125.00	(125.00)	0.00
01 2510 734 000 000	COMP HDWRE SEC	0.00	0.00	1,122.12	(1,122.12)	0.00
01 2510 810 000 000	DUES AND FEES	0.00	0.00	65.00	(65.00)	0.00
2510	GENERAL ADMIN-BUSINESS SERVICE	0.00	11,865.19	24,083.44	(24,083.44)	0.00
01 2580 116 000 000	SALARIES - PROFESSIONAL/NON-CERT	0.00	866.67	2,010.67	(2,010.67)	0.00
01 2580 216 000 000	GROUP INS - PROF NON-CERTIFIED	0.00	415.03	959.70	(959.70)	0.00
01 2580 226 000 000	SOC SEC - PROF NON-CERTIFICATED	0.00	64.90	150.49	(150.49)	0.00
01 2580 236 000 000	RETIREMENT - PROF NON-CERT	0.00	70.03	162.46	(162.46)	0.00
2580	Technology Service for District Administ	0.00	1,416.63	3,283.32	(3,283.32)	0.00
01 2610 352 000 000	Professional or Technical Service	0.00	9,163.45	26,149.70	(26,149.70)	0.00
01 2610 410 000 000	WATER AND SEWER	0.00	317.00	634.00	(634.00)	0.00
01 2610 610 000 000	SUPPLIES	0.00	1,559.97	3,956.77	(3,956.77)	0.00
01 2610 621 000 000	Utility Energy Services	0.00	3,896.72	8,163.95	(8,163.95)	0.00
01 2610 731 000 000	Machinery	0.00	0.00	1,289.00	(1,289.00)	0.00
01 2610 733 000 000	Furniture and Equipment	0.00	0.00	981.00	(981.00)	0.00
2610	OPERATION OF PLANT	0.00	14,937.14	41,174.42	(41,174.42)	0.00
01 2620 110 000 000	Salary - Non-Instructional	0.00	9,599.53	17,885.49	(17,885.49)	0.00
01 2620 210 000 000	Group Ins - Non-Instructional	0.00	1,473.41	2,822.94	(2,822.94)	0.00
01 2620 220 000 000	Social Sec - Non -nstructional	0.00	717.10	1,333.54	(1,333.54)	0.00
01 2620 230 000 000	Retirement - Non-Instructional	0.00	775.62	1,432.16	(1,432.16)	0.00
2620	MAINTENANCE OF PLANT	0.00	12,565.66	23,474.13	(23,474.13)	0.00
01 2660 352 000 000	OTHER PROF/TECH SERVICES	0.00	0.00	1,089.98	(1,089.98)	0.00
2660	SAFETY AND SECURITY	0.00	0.00	1,089.98	(1,089.98)	0.00
01 2710 110 000 000	Salary - Bus Drivers	0.00	8,089.10	14,066.33	(14,066.33)	0.00
01 2710 110 001 000	Salary - Non-Instructional 7-12	0.00	4,983.29	7,539.93	(7,539.93)	0.00
01 2710 120 001 000	Salary - Substitute Non-Instr 7-12	0.00	0.00	103.42	(103.42)	0.00
01 2710 210 000 000	Group Insurance - Non-Instructional	0.00	2,643.52	5,162.47	(5,162.47)	0.00
01 2710 210 001 000	GROUP INS - NON-INSTRUCTIONAL	0.00	2,113.26	3,705.80	(3,705.80)	0.00
01 2710 220 000 000	Social Security - Non Instructional	0.00	609.95	1,059.02	(1,059.02)	0.00
01 2710 220 001 000	SOC SEC - NON INSTRUCTIONAL	0.00	377.81	578.94	(578.94)	0.00
01 2710 230 000 000	Retirement - Non Instructional	0.00	631.55	1,092.64	(1,092.64)	0.00
01 2710 230 001 000	RETIREMENT - NON INSTRUCTIONAL	0.00	268.19	411.74	(411.74)	0.00
01 2710 350 000 000	Repairs & Maintenance	0.00	2,622.66	2,965.10	(2,965.10)	0.00
01 2710 610 000 000	Transportation Supplies	0.00	1,190.83	3,966.82	(3,966.82)	0.00
01 2710 626 000 000	GAS-OIL	0.00	2,972.10	4,680.20	(4,680.20)	0.00
01 2710 810 000 000	DUES AND FEES	0.00	390.00	471.55	(471.55)	0.00
01 2710 890 000 000	RADIO/PHYSICALS/MISC	0.00	206.00	206.00	(206.00)	0.00
2710	REGULAR PUPIL TRANSPORTATION	0.00	27,098.26	46,009.96	(46,009.96)	0.00
01 3551 610 000 000	General Supplies	0.00	0.00	0.00	0.00	0.00
01 3551 640 001 000	State CTE Books & Periodicals	0.00	4,321.68	4,321.68	(4,321.68)	0.00
3551	NE State Career & Technical Education	0.00	4,321.68	4,321.68	(4,321.68)	0.00
01 6200 111 002 000	CHAPTER 1 SALARY	0.00	2,706.00	9,356.00	(9,356.00)	0.00
01 6200 211 002 000	Group Insurance - Teachers/Prof Elem	0.00	800.23	2,553.90	(2,553.90)	0.00
01 6200 221 002 000	Social Security - Teachers/Prof Elem	0.00	205.87	711.92	(711.92)	0.00
01 6200 231 002 000	Retirement - Teachers/Prof Elem	0.00	218.64	755.96	(755.96)	0.00

Revenue/Expenditure Summary

Regular; Processing Month 10/2025; Fund Number 01

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
01 6200 610 002 000	General Supplies Elem	0.00	5.39	5.39	(5.39)	0.00
01 6200 890 002 000	OTHER MISC OBJECTS	0.00	0.00	403.00	(403.00)	0.00
6200 TITLE 1		0.00	3,936.13	13,786.17	(13,786.17)	0.00
9	Expenditure	0.00	426,923.63	806,216.39	(806,216.39)	0.00
Grand Total:		0.00	(163,442.74)	(37,489.40)	(1,574,943.38)	0.00

Regular; Beginning Month 10/2025; Processing Month 10/2025; Chart of Account Number
 14 Records Selected

Fund: 01 GENERAL FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
01 101	CASH IN BANK	140,054.87	263,526.44	426,969.62	(23,388.31)
01 102	PETTY CASH	2,090.96	0.44	0.00	2,091.40
01 106	SAVINGS CERTIFICATES	702,190.50	0.00	0.00	702,190.50
	Total: Current Assets	844,336.33	263,526.88	426,969.62	680,893.59
Other Assets					
01 110	County Treasurer	426,571.93	0.00	0.00	426,571.93
	Total: Other Assets	426,571.93	0.00	0.00	426,571.93
	Total: 01	1,270,908.26	263,526.88	426,969.62	1,107,465.52

Regular; Beginning Month 10/2025; Processing Month 10/2025; Chart of Account Number
 14 Records Selected

Fund: 02 DEPRECIATION FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
02 105	INTEREST BEARING ACCOUNTS	26,312.98	42.01	0.00	26,354.99
	Total: Current Assets	26,312.98	42.01	0.00	26,354.99
	Total: 02	26,312.98	42.01	0.00	26,354.99

Regular; Beginning Month 10/2025; Processing Month 10/2025; Chart of Account Number
14 Records Selected

Fund: 03 EMPLOYEE BENEFIT FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
03 101	CASH IN BANK	27,515.70	43.93	0.00	27,559.63
03 106	SAVINGS CERTIFICATES	31,263.75	0.00	0.00	31,263.75
Total:	Current Assets	58,779.45	43.93	0.00	58,823.38
Total:	03	58,779.45	43.93	0.00	58,823.38

Regular; Beginning Month 10/2025; Processing Month 10/2025; Chart of Account Number
14 Records Selected

Fund: 04 SOUTH LOUP BOBCATS

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
04 101	CASH	67,927.91	6,633.43	6,205.83	68,355.51
Total:	Current Assets	67,927.91	6,633.43	6,205.83	68,355.51
Total:	04	67,927.91	6,633.43	6,205.83	68,355.51

Regular; Beginning Month 10/2025; Processing Month 10/2025; Chart of Account Number
 14 Records Selected

Fund: 05 ACTIVITIES FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
05 101	CASH	74,263.94	9,535.15	14,098.47	69,700.62
05 103	BEARS SAVINGS BANK	1,635.34	134.39	0.00	1,769.73
05 106	SAVINGS CERTIFICATES	104,212.49	0.00	0.00	104,212.49
Total: Current Assets		180,111.77	9,669.54	14,098.47	175,682.84
Total: 05		180,111.77	9,669.54	14,098.47	175,682.84

Regular; Beginning Month 10/2025; Processing Month 10/2025; Chart of Account Number
 14 Records Selected

Fund: 06 SCHOOL LUNCH AND MILK FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
06 101	CASH IN BANK	46,432.73	12,789.11	25,490.25	33,731.59
Total:	Current Assets	46,432.73	12,789.11	25,490.25	33,731.59
Total:	06	46,432.73	12,789.11	25,490.25	33,731.59

Regular; Beginning Month 10/2025; Processing Month 10/2025; Chart of Account Number
14 Records Selected

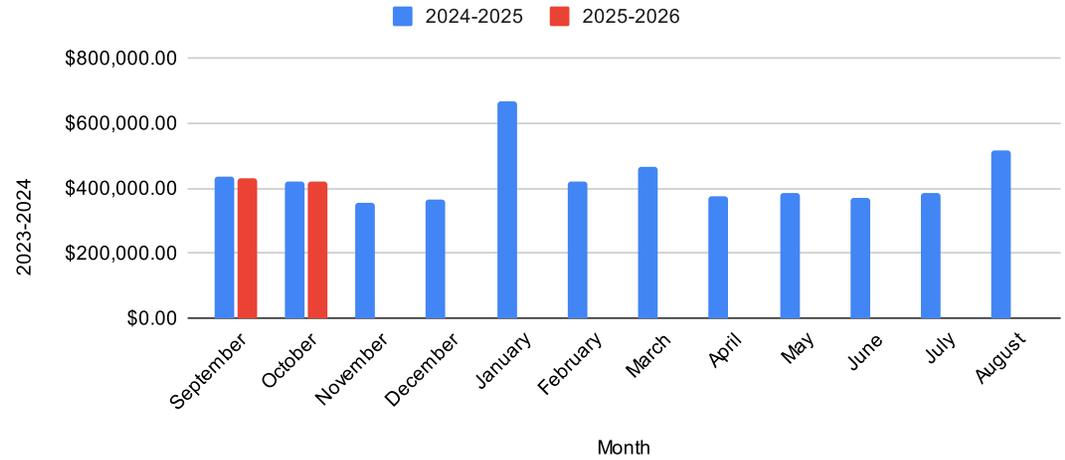
Fund: 08 SPECIAL BUILDING FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
08 101	CASH IN BANK	26,680.76	2,377.69	0.00	29,058.45
08 106	SAVINGS CERTIFICATES	208,425.00	0.00	0.00	208,425.00
Total:	Current Assets	235,105.76	2,377.69	0.00	237,483.45
Total:	08	235,105.76	2,377.69	0.00	237,483.45

General Fund Disbursements			
Month	2024-2025	2025-2026	Difference
September	\$433,615.53	\$432,944.12	-\$671.41
October	\$422,106.19	\$420,776.77	-\$1,329.42
November	\$356,744.52		
December	\$365,799.81		
January	\$665,987.06 [1]		
February	\$419,179.87		
March	\$464,775.73		
April	\$375,009.05		
May	\$385,366.83		
June	\$368,546.31		
July	\$384,177.24		
August	\$518,261.85		
		Yearly Difference	-\$2,000.83

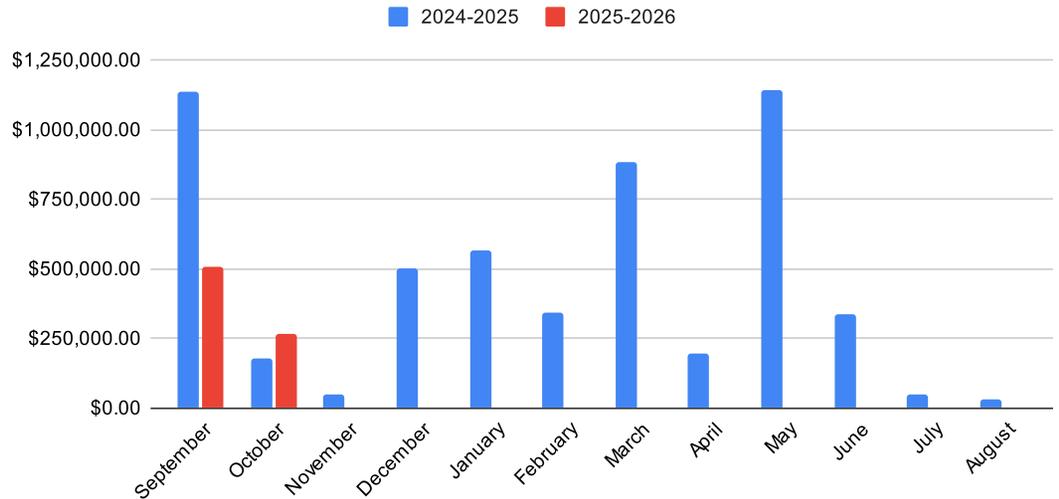
General Fund Receipts			
Month	2024-2025	2025-2026	Difference
September	\$1,133,278.67	\$505,245.55	-\$628,033.12
October	\$180,007.91	\$263,480.45 [2]	\$83,472.54
November	\$51,043.09		
December	\$501,751.14 [3]		
January	\$566,716.78		
February	\$344,169.58		
March	\$880,798.89		
April	\$194,980.13		
May	\$1,143,484.38		
June	\$334,024.62		
July	\$46,058.04		
August	\$31,788.02		
		Yearly Difference	-\$544,560.58

General Fund Disbursements 23-24 vs 24-25



**This includes the CDARS Transfers from other accounts to general for \$330,000

General Fund Receipts 23-24 vs 24-25



[1] Line of Credit Payments included here

[2] Partially due to line of credit assistance

[3] Partially due to Line of Credit assistance

Checking Account ID: 1

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
89	10/14/2025	X			NESB	Nebraska State Bank & Trust Company	10.00
90	10/16/2025	X			NPERS	Nebraska Public Employees Retirement Systems	65.86
Check Type Total:					Automatic Payment	Void Total:	0.00
						Total without Voids:	75.86

Checking Account ID: 1

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
41163	10/13/2025	X			AMAZON	Amazon Capital Services, Inc	618.76
41164	10/13/2025	X			AMAZON	Amazon Capital Services, Inc	36.85
41165	10/13/2025	X			ATT3	AT&T	141.46
41166	10/13/2025	X			CALLAHA	CALLAHAN-SMITH ELECTRIC, LLC	870.22
41167	10/13/2025	X			CHOSPI	CALLAWAY DISTRICT HOSPITAL	390.00
41168	10/13/2025	X			CMARKET	Callaway Market	333.97
41169	10/13/2025	X			CTRUEV	CALLAWAY TRUE VALUE	243.93
41170	10/13/2025				CHARACTERS	Character Strong	3,998.00
41171	10/13/2025	X			CHARRONLAW	Kyle Charron	875.00
41172	10/13/2025	X			CONDITI	CONDITIONED AIR MECHANICAL SYSTEMS	4,104.00
41173	10/13/2025	X			COUNTRYP	Country Partners Cooperative	3,054.05
41174	10/13/2025	X			STATEOFNE	DAS STATE ACCTG- CENTRAL FINANCE OCIO	953.61
41175	10/13/2025	X			EAKES1	EAKES OFFICE	1,316.34
41176	10/13/2025	X			EGANSUPPLY	Egan Supply Co.	686.03
41177	10/13/2025	X			EMBASSY	EMBASSY SUITES	322.20
41178	10/13/2025	X			ESU10	ESU #10	8,790.40
41179	10/13/2025	X			ESU10	ESU #10	971.09
41180	10/13/2025	X			EWELLED	Ewell Educational Services	390.00
41181	10/13/2025	X			FRONTIERHO	Frontier Home Medical, Inc	400.00
41182	10/13/2025	X			GATEW2	GATEWAY MOTORS	193.48
41183	10/13/2025	X			GODWINSADV	Godwin's Advanced Auto Diagnostics	829.24
41184	10/13/2025	X			GOODHEART	Goodheart-Willcox Publisher	4,321.68
41185	10/13/2025	X			GREAT2	GREAT PLAINS COMM.	474.99
41186	10/13/2025	X			GROCEY	GROCERY KART	13.10
41187	10/13/2025	X			INTERSECUR	Integrated Security Solutions	85.00
41188	10/13/2025	X			JWPEPP	J.W. PEPPER & Son Inc	399.87
41189	10/13/2025	X			JUICEPLUS	The Juice Plus Company	125.00
41190	10/13/2025	X			KCAV	Kansas City Audio-Visual	32,010.60
41191	10/13/2025	X			KIMBALLMID	Kimball Midwest	643.68
41192	10/13/2025	X			LANDMAR	LANDMARK IMPLEMENT, INC	1,702.03
41193	10/13/2025	X			LAWNDOCK	The Lawn Dock	698.21
41194	10/13/2025	X			MELHAMMEDI	Melham Medical Center	206.00
41195	10/13/2025	X			NASB	NASB	534.00
41196	10/13/2025	X			NCSPEARSON	NCS Pearson, Inc	21.85
41197	10/13/2025	X			NCSA	NCSA	620.00
41198	10/13/2025	X			NDE	Nebraska Department of Education	250.00
41199	10/13/2025	X			NEBRASKAGL	Nebraska Glass Co LLC	39.95
41200	10/13/2025				ONESOURCET	One Source The Background Check Company	77.00
41201	10/13/2025	X			PAULSENINC	Paulsen, Inc.	393.06
41202	10/13/2025	X			PERFORMANC	Performance Truck & Trailer	498.00
41203	10/13/2025	X			POWERSOLUT	Power Solutions LLC	224.99
41204	10/13/2025	X			PYEBARKER	Pye Barker Fire Safety	320.00
41205	10/13/2025	X			QUILL	Quill	748.60
41206	10/13/2025	X			RANCHL	RANCHLAND FORD	837.00
41207	10/13/2025	X			REDFERNELE	Redfern Electric LLC	585.99
41208	10/13/2025	X			RIVERSIDE	Riverside Insights	1,600.00
41209	10/13/2025	X			SCHO13	SCHOOLMATE	112.00
41210	10/13/2025				STAPLES	Staples	309.53
41211	10/13/2025	X			SUGHDEN	Denise Sughayar	20.12
41212	10/13/2025	X			SYNDICATEP	Syndicate Publishing	404.30
41213	10/13/2025	X			TEAMPHYSIC	Team Physical Therapy	1,803.62
41214	10/13/2025	X			USBANK	US Bank	1,055.58
41215	10/13/2025	X			USBANK	US Bank	169.20

Checking Account ID: 1

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
41216	10/13/2025	X			USBANK	US Bank	127.79
41217	10/13/2025	X			USPOS2	US Post Office	280.00
41218	10/13/2025	X			VILLAG	VILLAGE OF CALLAWAY	4,213.72
41219	10/13/2025	X			WENQUI	WENQUIST INC.	489.11
41220	10/13/2025	X			YANDAA	YANDA'S MUSIC & PRO AUDIO	203.00
Check Type Total:			Check		Void Total:	0.00	Total without Voids: 86,137.20
Checking Account Total:		1			Void Total:	0.00	Total without Voids: 86,213.06

Checking Account ID: 4

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
28	10/09/2025	X			NESB	Nebraska State Bank & Trust Company	2.00
Check Type Total:			Automatic Payment		Void Total:	0.00	Total without Voids: 2.00

Checking Account ID: 4

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
4746	10/10/2025	X			ANSLEY	ANSLEY PUBLIC SCHOOL	100.00
4747	10/10/2025	X			CASHSLB	CASH	400.00
4748	10/10/2025	X			HOLSBRY	Bryson Holsten	170.00
4749	10/10/2025	X			LOUPCIT	LOUP CITY PUBLIC SCHOOL	120.00
4750	10/10/2025	X			NOVIALE	Alex Novicki	170.00
4751	10/10/2025	X			OSBOSHA	Shane Osborn	170.00
4752	10/10/2025	X			ROHDLAN	Lance Rohde	170.00
4753	10/10/2025	X			WALTMAR	Mark Walters	170.00
4754	10/13/2025	X			ANDEELY	Ely Anderson	55.00
4755	10/13/2025	X			WEBENOL	Nolan Weber	55.00
4756	10/20/2025	X			ALLINGEAR	All In Gear	1,120.00
4757	10/20/2025	X			CMARKET	Callaway Market	106.15
4758	10/20/2025	X			MISKO2	Misko Sports	1,170.00
4759	10/20/2025	X			TEAMPHYSIC	Team Physical Therapy	35.00
4760	10/20/2025	X			USBANK	US Bank	286.21
4761	10/22/2025				ARNOLD	ARNOLD PUBLIC SCHOOL	210.34
4762	10/22/2025				BSNSPOR	BSN SPORTS	926.28
4763	10/22/2025	X			NELSLIS	Lisa Nelson	380.00
4764	10/22/2025	X			SWEEZAC	Zachary Sweet	389.85
Check Type Total:			Check		Void Total:	0.00	Total without Voids: 6,203.83
Checking Account Total:		4			Void Total:	0.00	Total without Voids: 6,205.83

Checking Account ID: 5

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
14925	10/10/2025	X			CASH	Cash	400.00
14926	10/20/2025	X			ALLTEAMSP	AllTeam Sports, LLC	5,600.00
14927	10/20/2025	X			AMAZON	Amazon Capital Services, Inc	70.17
14928	10/20/2025	X			BLUECR	BLUE CROSS BLUE SHIELD	2,040.36
14929	10/20/2025	X			CMARKET	Callaway Market	445.63
14930	10/20/2025	X			CASHWA	CASH-WA DISTRIBUTING	326.68
14931	10/20/2025	X			CASHWA	CASH-WA DISTRIBUTING	33.59
14932	10/20/2025	X			CHESTE	CHESTERMAN CO	1,270.80
14933	10/20/2025	X			4SEASONS	Four Season Fundraising, Inc	410.02
14934	10/20/2025	X			LIVESTOCKJ	Livestockjudging.com	300.00
14935	10/20/2025	X			NEBRASKAFF	Nebraska FFA Association	774.00
14936	10/20/2025	X			USBANK	US Bank	1,111.16
14937	10/20/2025	X			CASHWA	CASH-WA DISTRIBUTING	496.81
14938	10/20/2025	X			SYSCO	Sysco	55.25
14939	10/22/2025				FCCLA	District 10 FCCLA	614.00
14940	10/22/2025				POPPMAR	Maria Popp	150.00
Check Type Total:			Check		Void Total:	0.00	Total without Voids: 14,098.47
Checking Account Total:		5			Void Total:	0.00	Total without Voids: 14,098.47

Checking Account ID: 6

Check Type: Automatic Payment

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>	
160	10/10/2025	X			MERCHANTSE	Merchant Services	55.22	
Check Type Total:				Automatic Payment		Void Total:	0.00	Total without Voids: 55.22

Checking Account ID: 6

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>	
13761	10/20/2025	X			AMAZON	Amazon Capital Services, Inc	192.94	
13762	10/20/2025	X			CMARKET	Callaway Market	4.39	
13763	10/20/2025	X			CMARKET	Callaway Market	1,528.18	
13764	10/20/2025	X			CTRUEV	CALLAWAY TRUE VALUE	17.49	
13765	10/20/2025	X			CASHWA	CASH-WA DISTRIBUTING	9,350.16	
13766	10/20/2025	X			SYSCO	Sysco	3,086.54	
13767	10/20/2025	X			USBANK	US Bank	70.00	
Check Type Total:			Check			Void Total:	0.00	Total without Voids: 14,249.70
Checking Account Total:		6				Void Total:	0.00	Total without Voids: 14,304.92
Grand Total:						Void Total:	0.00	Total without Voids: 120,822.28

Batch Description: 11102025 General Bills Processing Month: 11/2025 Credit Card Vendor ID: End of Fiscal Year Expense Invoices:

Vendor ID: AGRIBEST Agri-Best Feeds PO Number: Invoice Number: S47065 Amount: 254.43
Description: Bridge Planks for Ramps Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2710 610 000 000 Bridge Planks for Ramps 254.43 N

Vendor ID: ALSLOCKSAF Al's Lock & Safe Inc PO Number: Invoice Number: 32037 Amount: 369.00
Description: Elem Entrance Mag Door Lock Reset Invoice Date: 11/06/2025 Due Date: 11/06/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 352 000 000 Elem Entrance Mag Door Lock Reset 369.00 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 11K4-XJG3-J9MH Amount: 19.74
Description: Soap Dispenser Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 610 000 000 Soap Dispenser 19.74 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 14M4-R61J-4X1H Amount: 13.99
Description: Soap Dispenser Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 610 000 000 Soap Dispenser 27.98 N
01 2610 610 000 000 Credit Memo: 14N1-634J-FK1L (13.99) N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 16JP-XVG9-36DV Amount: 129.00
Description: Amazon Prime Subscription Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2510 610 000 000 Amazon Prime Subscription 129.00 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 1C1K-769C-TTKY Amount: 10.43
Description: SEL Supplies Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 1100 610 002 000 SEL Supplies 10.43 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 1DKC-L4J4-6R6Y Amount: 7.99
Description: Office Supplies Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2510 610 000 000 Office Supplies 7.99 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 1F6D-D3YT-6FY9 Amount: 120.97

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

Description: NHS Trash Cans	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 610 000 000	NHS Trash Cans		120.97	N
Vendor ID: AMAZON	Amazon Capital Services, Inc	PO Number:	Invoice Number: 1F7G-R9W6-GNNN	Amount: 28.66
Description: Elem Supplies	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 610 002 000	Elem Supplies		28.66	N
Vendor ID: AMAZON	Amazon Capital Services, Inc	PO Number:	Invoice Number: 1LVR-D3KF-3DMH	Amount: 31.95
Description: Pre-K Supplies	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 1190 610 002 000	Pre-K Supplies		31.95	N
Vendor ID: AMAZON	Amazon Capital Services, Inc	PO Number:	Invoice Number: 1MMK-X11C-H6FY	Amount: 37.57
Description: Laundry Detergent - Jan	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 610 000 000	Laundry Detergent - Jan		37.57	0.00 N
Vendor ID: AMAZON	Amazon Capital Services, Inc	PO Number:	Invoice Number: 1NNP-WV43-77LY	Amount: 25.58
Description: Blood Test Strips	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2130 610 000 000	Blood Test Strips		25.58	N
Vendor ID: AMAZON	Amazon Capital Services, Inc	PO Number:	Invoice Number: 1PKD-WW4N-9HWX	Amount: 228.40
Description: Toilet Paper	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 610 000 000	Toilet Paper		228.40	N
Vendor ID: AMAZON	Amazon Capital Services, Inc	PO Number:	Invoice Number: 1X7C-D3YK-9FXT	Amount: 249.79
Description: SEL Supplies	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 610 002 000	SEL Supplies		249.79	N
Vendor ID: ATT3	AT&T	PO Number:	Invoice Number: 20251107	Amount: 154.71
Description: Long Distance Services	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>

01 2510 530 000 000	Long Distance Services	154.71	N				
Vendor ID: AUTOVALUE	Auto Value	PO Number:	Invoice Number: 221004935	Amount:	197.99		
Description: Brake Pads		Invoice Date: 11/06/2025	Due Date: 11/06/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Brake Pads		197.99		N		
Vendor ID: BARNPIA	Barnhill Piano Service	PO Number:	Invoice Number: 18924	Amount:	300.00		
Description: Tune 2 Pianos		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 300.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 1100 352 000 000	Tune 2 Pianos		300.00	300.00	N		
Vendor ID: CHOSPI	CALLAWAY DISTRICT HOSPITAL	PO Number:	Invoice Number: 2002203	Amount:	60.00		
Description: DOT Physicals		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 60.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 810 000 000	DOT Physicals		60.00	60.00	N		
Vendor ID: COACHMASTE	Coach Masters, Inc.	PO Number:	Invoice Number: 5210	Amount:	620.37		
Description: Red Light Lamps/Baggage Bay Latch&Lock		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Red Light Lamps/Baggage Bay Latch&Lock		620.37		N		
Vendor ID: COACHMASTE	Coach Masters, Inc.	PO Number:	Invoice Number: 5242	Amount:	173.84		
Description: Spring - Gas		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Spring - Gas		173.84		N		
Vendor ID: NEBRASKACE	Colorado West Equipment	PO Number:	Invoice Number: 0216877-IN	Amount:	47.43		
Description: Bus Barn Supplies		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Bus Barn Supplies		47.43		N		
Vendor ID: CONDITI	CONDITIONED AIR MECHANICAL SYSTEMS	PO Number:	Invoice Number: 42201	Amount:	1,552.25		
Description: Changed Motor Sheave on East Mammoth Un		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2610 352 000 000	Changed Motor Sheave on East Mammoth Un		1,552.25		N		
Vendor ID: CULLIGAN	Culligan Water	PO Number:	Invoice Number: 1495850	Amount:	114.75		

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

Description: Salt for Water Softners
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 610 000 000 Salt for Water Softners 114.75 N

Vendor ID: EGANSUPPLY Egan Supply Co. PO Number: Invoice Number: 406895 Amount: 1,067.53
Description: Trash Can Liners & Paper Towels
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 610 000 000 Trash Can Liners & Paper Towels 1,067.53 N

Vendor ID: ESU10 ESU #10 PO Number: Invoice Number: 20251107 Amount: 10,614.77
Description: October Charges
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

01 2151 591 001 000	Audio - Sec		62.39		N	
01 2151 591 002 000	Audio - Elem		62.39		N	
01 2152 591 002 000	Audio - 3 - 4		15.60		N	
01 2153 591 002 000	Audio - B - 2		15.60		N	
01 2161 591 001 000	OT - Sec		841.54		N	
01 2161 591 002 000	OT - Elem		841.54		N	
01 2162 591 002 000	OT - 3 - 4		210.39		N	
01 2163 591 002 000	OT - B - 2		210.39		N	
01 2141 591 001 000	Psych - Sec		1,476.25		N	
01 2141 591 002 000	Psych - Elem		1,476.25		N	
01 2142 591 002 000	Psych - 3 - 4		369.06		N	
01 2143 591 002 000	Psych - B - 2		369.06		N	
01 1200 591 001 000	SPED Super - Sec		784.42		N	
01 1200 591 002 000	SPED Super - Elem		784.42		N	
01 1291 591 002 000	SEPD Super - 3 - 4		198.05		N	
01 1292 591 002 000	SPED Super - B - 2		198.05		N	
01 2141 591 001 000	LMHP - Sec		875.00		N	
01 2141 591 002 000	LMHP - Elem		875.00		N	
01 1200 591 001 000	Voc - Sec		76.09		N	
01 2580 340 000 000	Fortinet EDR Licenses		513.28		N	
01 2410 330 002 000	Literacy Days Lunch Fee - B Jesseph		60.00		N	
01 6200 330 002 000	Literacy Days Lunch Fee - W Dockweiler		60.00		N	
01 1200 330 000 000	UnboundEd ELA Summit - M Keeney		40.00		N	
01 1100 330 002 000	UnboundEd ELA Summit - J Weber		40.00		N	
01 1100 330 001 000	UnboundEd ELA Summit - C Espinosa		40.00		N	
01 2220 330 000 000	UnboundEd ELA Summit - C Leibhart		40.00		N	
01 1200 330 002 000	UnboundEd ELA Summit - T Donegan		40.00		N	
01 2120 330 000 000	Mental Health Cadre - D Sughayar		20.00		N	

01 1200 330 002 000 Mental Health Cadre - K Weverka 20.00 N

Vendor ID: GATEW2 GATEWAY MOTORS PO Number: Invoice Number: GS1402 Amount: 1,186.36
 Description: Chevy Van Thermostat Work Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 350 000 000 Chevy Van Thermostat Work 1,186.36 N

Vendor ID: GREAT2 GREAT PLAINS COMM. PO Number: Invoice Number: 20251107 Amount: 423.24
 Description: Phone/Internet Service Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2510 530 000 001 Phone/Internet Service 423.24 N

Vendor ID: GREAT2 GREAT PLAINS COMM. PO Number: Invoice Number: 20251107-0001 Amount: 54.03
 Description: Fax Line Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2510 530 000 001 Fax Line 54.03 N

Vendor ID: GROCEY GROCERY KART PO Number: Invoice Number: 20251107 Amount: 99.55
 Description: FCS Supplies Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 001 040 FCS Supplies 99.55 N

Vendor ID: HIRERI HIRERIGHTS SOLUTIONS INC. PO Number: Invoice Number: P1294652 Amount: 163.10
 Description: DOT Random Drug Testing Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 810 000 000 DOT Random Drug Testing 163.10 N

Vendor ID: JOHNNYSPOT Johnny on the Spot PO Number: Invoice Number: I1226 Amount: 250.00
 Description: Portable Toilets Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 352 000 000 Portable Toilets 250.00 N

Vendor ID: LANDMAR LANDMARK IMPLEMENT, INC PO Number: Invoice Number: 12005609 Amount: 1,413.75
 Description: Clutch Assembly/Remove & Replace Fuses Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 352 000 000 Clutch Assembly/Remove & Replace Fuses 1,413.75 N

Vendor ID: LAWNDOCK Lawn Dock, The PO Number: Invoice Number: 78-4 Amount: 698.21

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

Description: Fall Application		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 352 000 000	Fall Application		698.21		N	
Vendor ID: MITCHINMAN	Mitchell Inman CPA PC	PO Number:	Invoice Number: 1054	Amount:	10,500.00	
Description: 2024-2025 Financial Audit		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2510 315 000 000	2024-2025 Financial Audit		10,500.00		N	
Vendor ID: NCSPEARSON	NCS Pearson, Inc	PO Number:	Invoice Number: 30291808	Amount:	19.00	
Description: SPED Testing		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1200 643 000 000	SPED Testing		19.00		N	
Vendor ID: NCSPEARSON	NCS Pearson, Inc	PO Number:	Invoice Number: 30291861	Amount:	34.40	
Description: SPED Testing		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1200 643 000 000	SPED Testing		34.40		N	
Vendor ID: NECOACH	NE COACHES ASSOCIATION	PO Number:	Invoice Number: 20251107	Amount:	110.00	
Description: NCA Football Clinic		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 330 000 000	NCA Football Clinic - Z Sweet		50.00		N	
01 2610 330 000 000	NCA Football Clinic - M Weverka		60.00		N	
Vendor ID: NEBRASKAGL	Nebraska Glass Co LLC	PO Number:	Invoice Number: 468692	Amount:	129.85	
Description: Windshield Repair -MCI, Bus #12, Bus #11		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 350 000 000	Windshield Repair -MCI, Bus #12, Bus #11		129.85		N	
Vendor ID: NEBRASKAGL	Nebraska Glass Co LLC	PO Number:	Invoice Number: 468697	Amount:	79.90	
Description: Windshield Repair - Van #1 & Van #2		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 350 000 000	Windshield Repair - Van #1 & Van #2		79.90		N	
Vendor ID: PETTYCASH	PETTY CASH BOX	PO Number:	Invoice Number: 20251107	Amount:	32.00	
Description: Small Claims Court Fees		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		

<u>Chart of Account Number</u> 01 2320 310 000 000	<u>Detail Description</u> Small Claims Court Fees	<u>Cost Center ID</u>	<u>Detail Amount</u> 32.00	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 45980375		Amount:	45.84	
Description: Kleenex		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 01 2130 610 000 000	<u>Detail Description</u> Kleenex	<u>Cost Center ID</u>	<u>Detail Amount</u> 45.84	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46015936		Amount:	45.84	
Description: Kleenex		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 01 2130 610 000 000	<u>Detail Description</u> Kleenex	<u>Cost Center ID</u>	<u>Detail Amount</u> 45.84	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46167958		Amount:	413.99	
Description: Toner		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 01 1100 610 000 010	<u>Detail Description</u> Toner	<u>Cost Center ID</u>	<u>Detail Amount</u> 413.99	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46224032		Amount:	277.95	
Description: Kleenex/Copy Paper		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 01 2130 610 000 000	<u>Detail Description</u> Kleenex	<u>Cost Center ID</u>	<u>Detail Amount</u> 58.00	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
<u>Chart of Account Number</u> 01 1100 610 000 010	<u>Detail Description</u> Copy Paper	<u>Cost Center ID</u>	<u>Detail Amount</u> 219.95	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46253240		Amount:	974.69	
Description: Toner		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 01 1100 610 000 010	<u>Detail Description</u> Toner	<u>Cost Center ID</u>	<u>Detail Amount</u> 974.69	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46302266		Amount:	785.77	
Description: Toner		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 01 1100 610 000 010	<u>Detail Description</u> Toner	<u>Cost Center ID</u>	<u>Detail Amount</u> 785.77	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	
Vendor ID: SYNDICATEP	Syndicate Publishing	PO Number:	Invoice Number: 24064		Amount:	71.99	
Description: Oct BOE Minutes		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u> 01 2310 540 000 000	<u>Detail Description</u> Oct BOE Minutes	<u>Cost Center ID</u>	<u>Detail Amount</u> 71.99	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> N	<u>In Full</u>	

Vendor ID:	Team	PO Number:	Invoice Number:	Amount:
TEAMPHYSIC	Team Physical Therapy		20251107	2,201.50
Description: October Charges		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2171 320 001 000	PT - Sec		759.85	N
01 2171 320 002 000	PT - Elem		915.88	N
01 2173 320 002 000	PT - B - 2		525.77	N
TITANMACH	Titan Machinery, Inc		SO0276455-1	323.93
Description: TRL Door		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2710 610 000 000	TRL Door		323.93	N
USI	USI, Inc		W033505200012	263.11
Description: Lamination		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2510 610 000 000	Lamination		263.11	N
VILLAG	VILLAGE OF CALLAWAY		20251107	3,450.39
Description: October Charges		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 410 000 000	School W/S/T		245.00	N
01 2610 621 000 000	School Electricity		3,205.39	N
VILLAG	VILLAGE OF CALLAWAY		20251107-0001	71.55
Description: October Charges		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 410 000 000	101 S Needham W/S/T		44.00	N
01 2610 621 000 000	101 S Needham Electricity		27.55	N
VILLAG	VILLAGE OF CALLAWAY		20251107-0002	117.41
Description: October Charges		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 410 000 000	Bus Barn W/S		28.00	N
01 2610 621 000 000	Bus Barn Electricity		89.41	N
WENQUI	WENQUIST INC.		448057	273.98
Description: Gas Grande 65 HD Shoc - '97 GMC		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

01 2710 610 000 000 Gas Grande 65 HD Shoc - '97 GMC 273.98 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448299 Amount: 57.24
 Description: Peak -30 Deicer Wash Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Peak -30 Deicer Wash 57.24 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448661 Amount: 269.99
 Description: REMAN/ALTE & CORE DEPOSIT - EXCURSION Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 REMAN/ALTE & CORE DEPOSIT - EXCURSION 269.99 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448856 Amount: 53.99
 Description: PX BLACK 16BR RTV SIL Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 PX BLACK 16BR RTV SIL 53.99 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448979 Amount: 10.99
 Description: PX BLACK 16BR RTV SIL Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 PX BLACK 16BR RTV SIL 10.99 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 449073 Amount: (116.22)
 Description: Core Deposit Return Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Core Deposit Return (116.22) N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 449235 Amount: 42.98
 Description: Headliner Retainer/Headliner Adhesive Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Headliner Retainer/Headliner Adhesive 42.98 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 449778 Amount: 61.98
 Description: WH CHOCK Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 WH CHOCK 61.98 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 449880 Amount: 16.88

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

Description: Engine Oil Filter - Ford Vans		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	Engine Oil Filter - Ford Vans		16.88		N
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 449881	Amount:	260.07
Description: Oil/Coolant/Fuel Filter - MCI		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	Oil/Coolant/Fuel Filter - MCI		260.07		N
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 449946	Amount:	315.11
Description: NAPA Gold Air & Fuel Filter		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	NAPA Gold Air & Fuel Filter		315.11		N
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 450488	Amount:	37.99
Description: 3 4DR deep 6PT Impac		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	3 4DR deep 6PT Impac		37.99		N
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 450630	Amount:	130.99
Description: Oxygen Sensor - '10 Ford		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	Oxygen Sensor - '10 Ford		130.99		N
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 450641	Amount:	231.98
Description: Gas Grande Fleet Shoc - '10 Ford		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	Gas Grande Fleet Shoc - '10 Ford		231.98		N
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 450777	Amount:	21.99
Description: Oxygen Sensor Socket		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	Oxygen Sensor Socket		21.99		N
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 450927	Amount:	189.98
Description: Gas Shoc - '16 Chevy		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 610 000 000	Gas Shoc - '16 Chevy				

01 2710 610 000 000 Gas Shoc - '16 Chevy 189.98 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 450975 Amount: 39.99
 Description: Gauge Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Gauge 39.99 N

Vendor ID: WESTERNNEB Western Nebraska Administrators PO Number: Invoice Number: 20251107 Amount: 150.00
 Description: 25-26 Western NE Administrator Dues Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2320 810 000 000 25-26 Western NE Administrator Dues 150.00 N

Vendor ID: YANDAA YANDA'S MUSIC & PRO AUDIO PO Number: Invoice Number: 780763 Amount: 93.00
 Description: Sousaphone Repair Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 000 012 Sousaphone Repair 93.00 N

Vendor ID: YANDAA YANDA'S MUSIC & PRO AUDIO PO Number: Invoice Number: 781593 Amount: 59.00
 Description: Alto Sax Repair Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 000 012 Alto Sax Repair 59.00 N

Batch 1099 Total:	360.00	Batch Total:	42,870.40
Report 1099 Total:	360.00	Report Total:	42,870.40

Batch Description: 11102025 General Bills Processing Month: 11/2025 Credit Card Vendor ID: End of Fiscal Year Expense Invoices:

Vendor ID: AGRIBEST Agri-Best Feeds PO Number: Invoice Number: S47065 Amount: 254.43
Description: Bridge Planks for Ramps Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2710 610 000 000 Bridge Planks for Ramps 254.43 N

Vendor ID: ALSLOCKSAF Al's Lock & Safe Inc PO Number: Invoice Number: 32037 Amount: 369.00
Description: Elem Entrance Mag Door Lock Reset Invoice Date: 11/06/2025 Due Date: 11/06/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 352 000 000 Elem Entrance Mag Door Lock Reset 369.00 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 11K4-XJG3-J9MH Amount: 19.74
Description: Soap Dispenser Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 610 000 000 Soap Dispenser 19.74 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 14M4-R61J-4X1H Amount: 13.99
Description: Soap Dispenser Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2610 610 000 000 Soap Dispenser 27.98 N
01 2610 610 000 000 Credit Memo: 14N1-634J-FK1L (13.99) N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 16JP-XVG9-36DV Amount: 129.00
Description: Amazon Prime Subscription Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2510 610 000 000 Amazon Prime Subscription 129.00 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 1C1K-769C-TTKY Amount: 10.43
Description: SEL Supplies Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 1100 610 002 000 SEL Supplies 10.43 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 1DKC-L4J4-6R6Y Amount: 7.99
Description: Office Supplies Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2510 610 000 000 Office Supplies 7.99 N

Vendor ID: AMAZON Amazon Capital Services, Inc PO Number: Invoice Number: 1F6D-D3YT-6FY9 Amount: 120.97

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

Description: NHS Trash Cans Sequence: 1 Check Type: <u>Chart of Account Number</u> 01 2610 610 000 000	<u>Detail Description</u> NHS Trash Cans	Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> 120.97	<u>Detail Amount</u> 120.97	<u>1099 Detail Amount</u> N	<u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: AMAZON Description: Elem Supplies Sequence: 1 Check Type: <u>Chart of Account Number</u> 01 1100 610 002 000	Amazon Capital Services, Inc <u>Detail Description</u> Elem Supplies	PO Number: Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> 28.66	Invoice Number: 1F7G-R9W6-GNNN 28.66	Amount: 0.00	28.66	In Full
Vendor ID: AMAZON Description: Pre-K Supplies Sequence: 1 Check Type: <u>Chart of Account Number</u> 01 1190 610 002 000	Amazon Capital Services, Inc <u>Detail Description</u> TIME TIMER 12 inch Visual Timer 60 Minut	PO Number: FY26-0017 Invoice Date: 11/10/2025 Due Date: 11/10/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> 31.95	Invoice Number: 1LVR-D3KF-3DMH 31.95	Amount: 0.00	31.95	In Full Final
Vendor ID: AMAZON Description: Laundry Detergent - Jan Sequence: 1 Check Type: <u>Chart of Account Number</u> 01 2610 610 000 000	Amazon Capital Services, Inc <u>Detail Description</u> Laundry Detergent - Jan	PO Number: Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> 37.57	Invoice Number: 1MMK-X11C-H6FY 37.57	Amount: 0.00	37.57	In Full 0.00 N
Vendor ID: AMAZON Description: Blood Test Strips Sequence: 1 Check Type: <u>Chart of Account Number</u> 01 2130 610 000 000	Amazon Capital Services, Inc <u>Detail Description</u> Blood Test Strips	PO Number: Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> 25.58	Invoice Number: 1NNP-WV43-77LY 25.58	Amount: 0.00	25.58	In Full N
Vendor ID: AMAZON Description: Toilet Paper Sequence: 1 Check Type: <u>Chart of Account Number</u> 01 2610 610 000 000	Amazon Capital Services, Inc <u>Detail Description</u> Toilet Paper	PO Number: Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> 228.40	Invoice Number: 1PKD-WW4N-9HWX 228.40	Amount: 0.00	228.40	In Full N
Vendor ID: AMAZON Description: SEL Supplies Sequence: 1 Check Type: <u>Chart of Account Number</u> 01 1100 610 002 000	Amazon Capital Services, Inc <u>Detail Description</u> SEL Supplies	PO Number: Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u> 249.79	Invoice Number: 1X7C-D3YK-9FXT 249.79	Amount: 0.00	249.79	In Full N
Vendor ID: AMAZON Description: HS SPED Supplies Sequence: 1 Check Type: <u>Chart of Account Number</u>	Amazon Capital Services, Inc <u>Detail Description</u>	PO Number: Invoice Date: 11/10/2025 Due Date: 11/10/2025 Status: A 1099 Amount: 0.00 Check Number: Check Date: <u>Cost Center ID</u>	Invoice Number: 1XHT-G76W-7QRV	Amount: 0.00	33.40	In Full

01 1200 610 001 000	HS SPED Supplies	33.40	N				
Vendor ID: ATT3	AT&T	PO Number:	Invoice Number: 20251107	Amount:	154.71		
Description: Long Distance Services		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2510 530 000 000	Long Distance Services		154.71		N		
Vendor ID: AUTOVALUE	Auto Value	PO Number:	Invoice Number: 221004935	Amount:	197.99		
Description: Brake Pads		Invoice Date: 11/06/2025	Due Date: 11/06/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Brake Pads		197.99		N		
Vendor ID: BARNPIA	Barnhill Piano Service	PO Number:	Invoice Number: 18924	Amount:	300.00		
Description: Tune 2 Pianos		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 300.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 1100 352 000 000	Tune 2 Pianos		300.00	300.00	N		
Vendor ID: CHOSPI	CALLAWAY DISTRICT HOSPITAL	PO Number:	Invoice Number: 2002203	Amount:	60.00		
Description: DOT Physicals		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 60.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 810 000 000	DOT Physicals		60.00	60.00	N		
Vendor ID: CMARKET	Callaway Market	PO Number:	Invoice Number: 20251110	Amount:	165.15		
Description: October Charges		Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 1100 610 001 040	FCS Supplies		85.35		N		
01 1100 610 001 030	Food Science Supplies		9.35		N		
01 1200 610 001 000	HS SPED Supplies		2.35		N		
01 1100 610 002 000	Kindergarten Supplies		12.84		N		
01 2410 610 000 000	Helping Hands		18.03		N		
01 2410 610 000 000	ACT Treats		37.23		N		
Vendor ID: TRUEV	CALLAWAY TRUE VALUE	PO Number:	Invoice Number: 20251110	Amount:	709.98		
Description: October Charges		Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2610 610 000 000	Maint/Jan Supplies		262.48		N		
01 1100 610 001 080	Ag Supplies		31.47		N		
01 2710 610 000 000	Bus Barn Supplies		373.87		N		
01 1100 610 000 090	Theater Arts Supplies		23.48		N		

01 1200 610 000 000	Bear Cave Supplies	18.68	N				
Vendor ID: COACHMASTE	Coach Masters, Inc.	PO Number:	Invoice Number: 5210	Amount:	620.37		
Description: Red Light Lamps/Baggage Bay Latch&Lock		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Red Light Lamps/Baggage Bay Latch&Lock		620.37		N		
Vendor ID: COACHMASTE	Coach Masters, Inc.	PO Number:	Invoice Number: 5242	Amount:	173.84		
Description: Spring - Gas		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Spring - Gas		173.84		N		
Vendor ID: NEBRASKACE	Colorado West Equipment	PO Number:	Invoice Number: 0216877-IN	Amount:	47.43		
Description: Bus Barn Supplies		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 610 000 000	Bus Barn Supplies		47.43		N		
Vendor ID: CONDITI	CONDITIONED AIR MECHANICAL SYSTEMS	PO Number:	Invoice Number: 42201	Amount:	1,552.25		
Description: Changed Motor Sheave on East Mammoth Un		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2610 352 000 000	Changed Motor Sheave on East Mammoth Un		1,552.25		N		
Vendor ID: COUNTRYP	Country Partners Cooperative	PO Number:	Invoice Number: 20251110	Amount:	3,722.45		
Description: Transportation Fuel		Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2710 626 000 000	Transportation Fuel		3,722.45		N		
Vendor ID: CULLIGAN	Culligan Water	PO Number:	Invoice Number: 1495850	Amount:	114.75		
Description: Salt for Water Softners		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2610 610 000 000	Salt for Water Softners		114.75		N		
Vendor ID: EGANSUPPLY	Egan Supply Co.	PO Number:	Invoice Number: 406895	Amount:	1,067.53		
Description: Trash Can Liners & Paper Towels		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2610 610 000 000	Trash Can Liners & Paper Towels		1,067.53		N		
Vendor ID: EGGLES	EGGLESTON OIL COMPANY	PO Number:	Invoice Number: 28845	Amount:	136.90		

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

Description: Transportation Fuel
Sequence: 1 Check Type: Checking Account ID: Invoice Date: 11/10/2025 Due Date: 11/10/2025 Status: A 1099 Amount: 0.00
Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2710 626 000 000 Transportation Fuel 136.90 N

Vendor ID: ESU10 ESU #10 PO Number: Invoice Number: 20251107 Amount: 10,614.77

Description: October Charges
Sequence: 1 Check Type: Checking Account ID: Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
01 2151 591 001 000 Audio - Sec 62.39 N
01 2151 591 002 000 Audio - Elem 62.39 N
01 2152 591 002 000 Audio - 3 - 4 15.60 N
01 2153 591 002 000 Audio - B - 2 15.60 N
01 2161 591 001 000 OT - Sec 841.54 N
01 2161 591 002 000 OT - Elem 841.54 N
01 2162 591 002 000 OT - 3 - 4 210.39 N
01 2163 591 002 000 OT - B - 2 210.39 N
01 2141 591 001 000 Psych - Sec 1,476.25 N
01 2141 591 002 000 Psych - Elem 1,476.25 N
01 2142 591 002 000 Psych - 3 - 4 369.06 N
01 2143 591 002 000 Psych - B - 2 369.06 N
01 1200 591 001 000 SPED Super - Sec 784.42 N
01 1200 591 002 000 SPED Super - Elem 784.42 N
01 1291 591 002 000 SEPD Super - 3 - 4 198.05 N
01 1292 591 002 000 SPED Super - B - 2 198.05 N
01 2141 591 001 000 LMHP - Sec 875.00 N
01 2141 591 002 000 LMHP - Elem 875.00 N
01 1200 591 001 000 Voc - Sec 76.09 N
01 2580 340 000 000 Fortinet EDR Licenses 513.28 N
01 2410 330 002 000 Literacy Days Lunch Fee - B Jesseph 60.00 N
01 6200 330 002 000 Literacy Days Lunch Fee - W Dockweiler 60.00 N
01 1200 330 000 000 UnboundEd ELA Summit - M Keeney 40.00 N
01 1100 330 002 000 UnboundEd ELA Summit - J Weber 40.00 N
01 1100 330 001 000 UnboundEd ELA Summit - C Espinosa 40.00 N
01 2220 330 000 000 UnboundEd ELA Summit - C Leibhart 40.00 N
01 1200 330 002 000 UnboundEd ELA Summit - T Donegan 40.00 N
01 2120 330 000 000 Mental Health Cadre - D Sughayar 20.00 N
01 1200 330 002 000 Mental Health Cadre - K Weverka 20.00 N

Vendor ID: GATEW2 GATEWAY MOTORS PO Number: Invoice Number: GS1402 Amount: 1,186.36

Description: Chevy Van Thermostat Work
Sequence: 1 Check Type: Checking Account ID: Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

01 2710 350 000 000 Chevy Van Thermostat Work 1,186.36 N

Vendor ID: GREAT2 GREAT PLAINS COMM. PO Number: Invoice Number: 20251107 Amount: 423.24
 Description: Phone/Internet Service Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2510 530 000 001 Phone/Internet Service 423.24 N

Vendor ID: GREAT2 GREAT PLAINS COMM. PO Number: Invoice Number: 20251107-0001 Amount: 54.03
 Description: Fax Line Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2510 530 000 001 Fax Line 54.03 N

Vendor ID: GROCEY GROCERY KART PO Number: Invoice Number: 20251107 Amount: 99.55
 Description: FCS Supplies Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 001 040 FCS Supplies 99.55 N

Vendor ID: HIRERI HIRERIGHTS SOLUTIONS INC. PO Number: Invoice Number: P1294652 Amount: 163.10
 Description: DOT Random Drug Testing Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 810 000 000 DOT Random Drug Testing 163.10 N

Vendor ID: JOHNNYSPOT Johnny on the Spot PO Number: Invoice Number: I1226 Amount: 250.00
 Description: Portable Toilets Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 352 000 000 Portable Toilets 250.00 N

Vendor ID: LANDMAR LANDMARK IMPLEMENT, INC PO Number: Invoice Number: 12005609 Amount: 1,413.75
 Description: Clutch Assembly/Remove & Replace Fuses Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 352 000 000 Clutch Assembly/Remove & Replace Fuses 1,413.75 N

Vendor ID: LAWDOCK Lawn Dock, The PO Number: Invoice Number: 78-4 Amount: 698.21
 Description: Fall Application Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 352 000 000 Fall Application 698.21 N

Vendor ID: MITCHINMAN Mitchell Inman CPA PC PO Number: Invoice Number: 1054 Amount: 10,500.00

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

Description: 2024-2025 Financial Audit		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2510 315 000 000	2024-2025 Financial Audit		10,500.00		N	
Vendor ID: NCSPEARSON	NCS Pearson, Inc	PO Number:	Invoice Number: 30291808	Amount:	19.00	
Description: SPED Testing		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1200 643 000 000	SPED Testing		19.00		N	
Vendor ID: NCSPEARSON	NCS Pearson, Inc	PO Number:	Invoice Number: 30291861	Amount:	34.40	
Description: SPED Testing		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1200 643 000 000	SPED Testing		34.40		N	
Vendor ID: NECOACH	NE COACHES ASSOCIATION	PO Number:	Invoice Number: 20251107	Amount:	110.00	
Description: NCA Football Clinic		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 330 000 000	NCA Football Clinic - Z Sweet		50.00		N	
01 2610 330 000 000	NCA Football Clinic - M Weverka		60.00		N	
Vendor ID: NEBRASKAGL	Nebraska Glass Co LLC	PO Number:	Invoice Number: 468692	Amount:	129.85	
Description: Windshield Repair -MCI, Bus #12, Bus #11		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 350 000 000	Windshield Repair -MCI, Bus #12, Bus #11		129.85		N	
Vendor ID: NEBRASKAGL	Nebraska Glass Co LLC	PO Number:	Invoice Number: 468697	Amount:	79.90	
Description: Windshield Repair - Van #1 & Van #2		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 350 000 000	Windshield Repair - Van #1 & Van #2		79.90		N	
Vendor ID: PETTYCASH	PETTY CASH BOX	PO Number:	Invoice Number: 20251107	Amount:	32.00	
Description: Small Claims Court Fees		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2320 310 000 000	Small Claims Court Fees		32.00		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 45980375	Amount:	45.84	
Description: Kleenex		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2130 610 000 000	Kleenex		45.84		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46015936		Amount:	45.84
Description: Kleenex		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2130 610 000 000	Kleenex		45.84		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46167958		Amount:	413.99
Description: Toner		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 000 010	Toner		413.99		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46224032		Amount:	277.95
Description: Kleenex/Copy Paper		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2130 610 000 000	Kleenex		58.00		N	
01 1100 610 000 010	Copy Paper		219.95		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46253240		Amount:	974.69
Description: Toner		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 000 010	Toner		974.69		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46302266		Amount:	785.77
Description: Toner		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 000 010	Toner		785.77		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46377568		Amount:	140.38
Description: Hand Sanitizer		Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2130 610 000 000	Hand Sanitizer		140.38		N	
Vendor ID: QUILL	Quill	PO Number:	Invoice Number: 46377894		Amount:	109.19
Description: Office Supplies		Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2510 610 000 000	Office Supplies		109.19		N	

Vendor ID: SYNDICATEP Syndicate Publishing	PO Number:	Invoice Number: 20251110	Amount: 6.54
Description: Nov BOE Meeting Notice	Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A 1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u> <u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2310 540 000 000 Nov BOE Meeting Notice		6.54	N
Vendor ID: SYNDICATEP Syndicate Publishing	PO Number:	Invoice Number: 24064	Amount: 71.99
Description: Oct BOE Minutes	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u> <u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2310 540 000 000 Oct BOE Minutes		71.99	N
Vendor ID: TEAMPHYSIC Team Physical Therapy	PO Number:	Invoice Number: 20251107	Amount: 2,201.50
Description: October Charges	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u> <u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2171 320 001 000 PT - Sec		759.85	N
01 2171 320 002 000 PT - Elem		915.88	N
01 2173 320 002 000 PT - B - 2		525.77	N
Vendor ID: TITANMACH Titan Machinery, Inc	PO Number:	Invoice Number: SO0276455-1	Amount: 323.93
Description: TRL Door	Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u> <u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 2710 610 000 000 TRL Door		323.93	N
Vendor ID: USBANK US Bank	PO Number: FY26-0012	Invoice Number: 20251110	Amount: 22.65
Description: Glass Stove Top Cleaner	Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A 1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u> <u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 610 001 040 Weiman Daily Cooktop Cleaner Spray for E		22.65	N Final
Vendor ID: USBANK US Bank	PO Number:	Invoice Number: 20251110-0001	Amount: 255.47
Description: Adobe Subscription	Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A 1099 Amount: 0.00
Sequence: 1 Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u> <u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 643 001 000 Adobe Subscription		255.47	N
Vendor ID: USBANK US Bank	PO Number:	Invoice Number: 20251110-0002	Amount: 1,097.22
Description: October Charges	Invoice Date: 11/10/2025	Due Date: 11/10/2025	Status: A 1099 Amount: 0.00
Sequence: 2 Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u> <u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u> <u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 610 001 040 FCS Supplies		18.03	N
01 2710 626 000 000 Gas - Legislative Conf		53.27	N
01 2710 626 000 000 Gas - Legislative Conf		56.49	N

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

01 2320 580 000 000	Legislative Conf Meal	90.10	N
01 1190 610 002 000	TPT - J Hickenbottom	6.00	N
01 1200 610 000 000	TPT - M Keeney	22.99	N
01 1100 610 002 000	TPT - K Brogan	19.98	N
01 1200 610 000 000	TPT - M Keeney	4.25	N
01 1200 610 000 000	TPT - M Keeney	3.75	N
01 1100 610 002 000	TPT - C Anderson	5.99	N
01 1190 610 002 000	TPT - J Hickenbottom	2.00	N
01 1100 610 002 000	TPT - K Brogan	4.99	N
01 1190 610 002 000	Pre-K Assessment Testing Packets	17.00	N
01 1100 610 001 000	Crane River English Trip	120.00	N
01 1100 580 000 000	Teacher Conference Meal	110.80	N
01 1100 580 000 000	Teacher Conf Lunch	160.97	N
01 1100 640 001 000	Books - A Hinman	56.81	N
01 1100 643 001 050	Knoword Subscription - L Svenson	89.49	N
01 1100 610 000 012	Music	73.99	N
01 2610 610 000 000	New Battery for Bleachers	149.79	N
01 2220 640 000 000	Library Books	33.23	N
01 2220 640 000 000	Library Book Tax Credit	(2.70)	N

Vendor ID: USI	USI, Inc	PO Number:	Invoice Number: W033505200012	Amount: 263.11
Description: Lamination		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
01 2510 610 000 000	Lamination		263.11	N

Vendor ID: VILLAG	VILLAGE OF CALLAWAY	PO Number:	Invoice Number: 20251107	Amount: 3,450.39
Description: October Charges		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
01 2610 410 000 000	School W/S/T		245.00	N
01 2610 621 000 000	School Electricity		3,205.39	N

Vendor ID: VILLAG	VILLAGE OF CALLAWAY	PO Number:	Invoice Number: 20251107-0001	Amount: 71.55
Description: October Charges		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
01 2610 410 000 000	101 S Needham W/S/T		44.00	N
01 2610 621 000 000	101 S Needham Electricity		27.55	N

Vendor ID: VILLAG	VILLAGE OF CALLAWAY	PO Number:	Invoice Number: 20251107-0002	Amount: 117.41
Description: October Charges		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>

Invoice Listing - Detail

Unposted; Batch Description 11102025 General Bills

01 2610 410 000 000	Bus Barn W/S	28.00	N
01 2610 621 000 000	Bus Barn Electricity	89.41	N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448057 Amount: 273.98
 Description: Gas Grande 65 HD Shoc - '97 GMC Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Gas Grande 65 HD Shoc - '97 GMC 273.98 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448299 Amount: 57.24
 Description: Peak -30 Deicer Wash Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Peak -30 Deicer Wash 57.24 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448661 Amount: 269.99
 Description: REMAN/ALTE & CORE DEPOSIT - EXCURSION Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 REMAN/ALTE & CORE DEPOSIT - EXCURSION 269.99 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448856 Amount: 53.99
 Description: PX BLACK 16BR RTV SIL Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 PX BLACK 16BR RTV SIL 53.99 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 448979 Amount: 10.99
 Description: PX BLACK 16BR RTV SIL Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 PX BLACK 16BR RTV SIL 10.99 N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 449073 Amount: (116.22)
 Description: Core Deposit Return Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Core Deposit Return (116.22) N

Vendor ID: WENQUI WENQUIST INC. PO Number: Invoice Number: 449235 Amount: 42.98
 Description: Headliner Retainer/Headliner Adhesive Invoice Date: 11/07/2025 Due Date: 11/07/2025 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 610 000 000 Headliner Retainer/Headliner Adhesive 42.98 N

Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	WH CHOCK		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	WH CHOCK		61.98		N	
Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	Engine Oil Filter - Ford Vans		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	Engine Oil Filter - Ford Vans		16.88		N	
Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	Oil/Coolant/Fuel Filter - MCI		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	Oil/Coolant/Fuel Filter - MCI		260.07		N	
Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	NAPA Gold Air & Fuel Filter		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	NAPA Gold Air & Fuel Filter		315.11		N	
Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	3 4DR deep 6PT Impac		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	3 4DR deep 6PT Impac		37.99		N	
Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	Oxygen Sensor - '10 Ford		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	Oxygen Sensor - '10 Ford		130.99		N	
Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	Gas Grande Fleet Shoc - '10 Ford		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	Gas Grande Fleet Shoc - '10 Ford		231.98		N	
Vendor ID:	WENQUI	WENQUIST INC.	PO Number:	Invoice Number:	Amount:	
Description:	Oxygen Sensor Socket		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A 1099 Amount: 0.00	
Sequence:	1	Check Type:	Checking Account ID:	Check Number:	Check Date:	

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	Oxygen Sensor Socket		21.99		N	
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 450927		Amount:	189.98
Description: Gas Shoc - '16 Chevy		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	Gas Shoc - '16 Chevy		189.98		N	
Vendor ID: WENQUI	WENQUIST INC.	PO Number:	Invoice Number: 450975		Amount:	39.99
Description: Gauge		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2710 610 000 000	Gauge		39.99		N	
Vendor ID: WESTERNNEB	Western Nebraska Administrators	PO Number:	Invoice Number: 20251107		Amount:	150.00
Description: 25-26 Western NE Administrator Dues		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2320 810 000 000	25-26 Western NE Administrator Dues		150.00		N	
Vendor ID: YANDAA	YANDA'S MUSIC & PRO AUDIO	PO Number:	Invoice Number: 780763		Amount:	93.00
Description: Sousaphone Repair		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 000 012	Sousaphone Repair		93.00		N	
Vendor ID: YANDAA	YANDA'S MUSIC & PRO AUDIO	PO Number:	Invoice Number: 781593		Amount:	59.00
Description: Alto Sax Repair		Invoice Date: 11/07/2025	Due Date: 11/07/2025	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 000 012	Alto Sax Repair		59.00		N	
Batch 1099 Total:			360.00			Batch Total: 49,269.73
Report 1099 Total:			360.00			Report Total: 49,269.73

Regular Meeting
Monday, October 13, 2025 8:00 PM Central

Library - CALLAWAY PUBLIC SCHOOL
101 N Needham
Callaway, NE 68825-0188

T.R. Anderson: Present
Rebecca Eggleston: Present
Liana Hrupek: Present
Rhonda Pandorf: Present
James Phelps: Present
Michael Reiff: Present

Present: 6.

1. Roll Call/Call To Order/Pledge of Allegiance
Meeting called to order at 8:00 PM.

2. Excuse Absent Board Members
There were no absent board members.

3. Consent Agenda

- a. Approve the agenda for tonight's meeting
- b. Approve the general and activity financial reports/claims
- c. Approve the minutes of the September 9, 2025 Regular meeting
- d. Approve the minutes of the September 24, 2025 Tax Levy Hearing/Special meeting

Motion by Liana Hrupek, seconded by Rebecca Eggleston to approve the consent agenda.
Motion Carried.

T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea

Yea: 6, Nay: 0

Amazon, 655.61; AT&T, 141.46; Callahan-Smith Electric, 870.22; Callaway District Hospital, 390.00; Callaway Market, 333.97; Callaway True Value, 243.93; Character Strong, 3998.00; Charron Lawn Care, 875.00; Conditioned Air Mechanical Systems, 4104.00; Country Partners Cooperative, 3054.05; State of Nebraska, 953.61; Eakes Office, 1316.34; Egan Supply, 686.03; Embassy Suites, 322.20; ESU 10, 9761.49; Ewell Educational Services, 390.00; Frontier Home Medical, 400.00; Gateway Motors, 193.48; Goodwin's Advanced Auto Diagnostics, 829.24; Goodheart-Wilcox Publisher, 4321.68; Great Plains Communications, 474.99; Grocery Kart, 13.10; Intgrated Security Solutions, 85.00; JW Pepper, 399.87; The Juice Plus Company, 125.00; Kansas City Audio-Visual, 32,010.60; Kimball Midwest, 643.68; Landmark Implement, 1702.03; The Lawn Dock, 698.21; Melham Medical Center, 206.00; NASB, 534.00; NCS Pearson, 21.85; NCSA, 620.00; Nebraska Department of Education, 250.00; Nebraska Glass Co, 39.95; One Source the Background Check Company, 77.00; Paulsen, 393.06; Performance Truck & Trailer, 498.00; Power Solutions, 224.99; Pye Barker Fire Safety, 320.00; Quill, 748.60; Ranchland Ford, 837.00; Redfern Electric, 585.99; Riverside Insights, 1600.00; Schoolmate, 112.00; Staples, 309.53; D Sughayar, 20.12; Syndicate Publishing, 404.30; Team Physical Therapy, 1803.62; US Bank, 1352.57; US Post Office, 280.00; Village of Callaway, 4213.72; Wenquist, 489.10; Yandas, 203.00; Bill Total: 86,137.20. Fixed Payroll: 106,637.68; Total Payroll: 340,710.57.

4. District Celebrations

Mr. Furrow wanted to highlight one of the statistics from our principal report. Our 24-25 chronic absenteeism was at 12% for the year. This was down from 26% in the 21-22 school year.

5. Correspondence/Guests/Public Comment to the Board of Education

There was no public comment in tonight's meeting.

6. Facility Advocates

Dan Bird and Larry Cihal presented the ESCO process to the board and explained how they have helped other school districts with facility projects and planning.

7. Principal's Report

Mr. Birkel and Mrs. Jesseph shared the activities of the last month including our Homecoming festivities. Mrs. Jesseph shared data on our acadience scores from fall testing and our attendance rates from last school year. Mr. Phelps inquired about when NSCAS scores from last school year would be released. Mr. Birkel shared how our students were using the new BoxLight technology to do presentations. Mrs. Jesseph also informed the board of professional development attended by the staff over the last month.

8. Superintendent's Report

8.1. Set November BOE Meeting Date & Time

The November BOE meeting is set for Monday, November 10, 2025 at 7:00 PM.

8.1.1. Bill Reader for November - Mike Reiff

8.2. Principal Eval Update

Mr. Furrow informed the board that we would have principal evaluations done before the November board meeting.

8.3. School Day/Calendar Planning

Mr. Furrow informed the board that the administration would begin work on different scenarios for school day and school calendar for the 26-27 school year.

8.4. Negotiations

Mr. Furrow informed the board that certified staff negotiations had to begin before November 1st.

8.5. Labor Relations Conference

Mr. Furrow and Mrs. Lisby shared information they learned about handling personnel and payroll from the 2 day conference in Lincoln.

8.6. District Assurance Statement

Mr. Furrow shared that our Rule 10 Assurance statements were completed and that we had no deficiencies to report this year.

8.7. Lunch Bill Updates

Mr. Furrow shared that there was no new information to report on the our overdue lunch bills at this time.

8.8. Superintendent Eval

Mr. Furrow informed the board that the superintendent evaluation for this year was in the packet and each board member was also given a hard copy to fill out. Evaluations are to be turned into Mr. Reiff the week before the November board meeting.

8.9. 718.01 - Travel Costs Related to Federal Grants

Mr. Furrow informed the board of a new policy that NASB shared. This policy would cover the use of federal funds related to travel costs. Mrs. Lisby shared with the board that we have not in the past used federal funds to help cover any transportation costs.

8.10. Student Handbook Updates

Mr. Furrow informed the board of two handbook updates. One that is in the action items this evening is to ensure that our policy and handbook are in alignment on student dress code. The other would be an update to our nondiscrimination statement to include all protected characteristics. This will be an action item for the November meeting.

9. Committee/AD Reports

Mr. Furrow and the board discussed setting up committee meetings for Negotiations, Building/Grounds & Transportation, and the Americanism Committee.

10. Past Business (Discussion Items)

11. Past Business (Action Items)

11.1. Approve 504.06 - Student Dress Code and Grooming Policy

Motion by James Phelps, seconded by Rebecca Eggleston to approve policy 504.06. Motion Carried.

T.R. Anderson: Nay, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea

Yea: 5, Nay: 1

T.R. Anderson: Nay

11.2. Approve Changes to Student Handbook for 2025-2026 School Year

Motion by Liana Hrupek, seconded by James Phelps to approve the changes to the Student Handbook regarding dress code for the 2025-2026 school year as presented. Motion Carried.

T.R. Anderson: Nay, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea

Yea: 5, Nay: 1

T.R. Anderson: Nay

12. New Business (Discussion Items)

13. New Business (Action Items)

13.1. Renewing Line of Credit with NESB

Motion by Rhonda Pandorf, seconded by James Phelps to approve Resolution LOC25 to renew the line of credit with Nebraska State Bank & Trust Company. Motion Carried.

T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea,
James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

13.2. Approve 718.01 - Travel Costs Related to Federal Grants

Motion by Liana Hrupek, seconded by Rhonda Pandorf to approve the first read of policy 718.01 as presented. Motion Carried.

T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea,
James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

14. Board Report

15. Executive Session*

16. Personnel

17. Adjournment

Meeting was adjourned at 9:22 PM.

Bill and Tiff Svoboda
42597 Callaway River Road
Callaway, NE 68825

Date: October 29, 2025

Dear Mr. Furrow and Staff,

We are honored to support the Beef in Schools program, which benefits both our children and the students of Callaway Public Schools. Beef production plays a vital role in our lives, and we understand the importance of providing high-quality, nutritious food to the youth in our community.

Please apply this donation toward the processing costs or the purchase of beef to help nourish and sustain the next generation of young adults.

Sincerely,

Bill & Tiff Svoboda

Bill and Tiff Svoboda

**Educators Health Alliance
Renewal Rates for Health, Dental, and Dual Choice Options
Effective September 1, 2026
5% Discount Rates Only**

*Teachers / Admin /
Classified 12-Month
Employees*

Health Coverage - Active Employees	Network	Renewal Rates -- 5% Discount			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
\$650 Deductible	NEtwork Blue	\$929.10	\$1,718.84	\$1,951.10	\$2,619.83
\$850 Deductible	NEtwork Blue	\$903.99	\$1,672.43	\$1,898.42	\$2,549.09
\$1,050 Deductible	NEtwork Blue	\$880.94	\$1,629.78	\$1,850.00	\$2,484.09
\$1,200 Deductible	NEtwork Blue	\$866.01	\$1,602.08	\$1,818.56	\$2,441.86
\$1,450 Deductible	NEtwork Blue	\$851.24	\$1,574.86	\$1,787.61	\$2,400.34
\$1,900 Deductible	NEtwork Blue	\$815.47	\$1,508.66	\$1,712.49	\$2,299.46
\$4,000 Deductible HSA-Eligible	NEtwork Blue	\$660.70	\$1,222.35	\$1,387.50	\$1,863.04
\$2,500 Deductible (Dual Choice Only)	NEtwork Blue	n/a	n/a	n/a	n/a
\$3,800 Deductible HSA-Eligible (Dual Choice Only)	NEtwork Blue	\$743.27	\$1,375.09	\$1,560.91	\$2,095.88

Health Coverage - Retirees	Network	Renewal Rates			
		Retiree Only	Ret & Child(ren)	Ret & Spouse	Ret, Spouse, & Child(ren)
\$400 Deductible	PSBC/Blueprint Health	\$961.53	\$1,704.56	\$2,019.20	\$2,552.44
\$1,050 Deductible	NEtwork Blue	\$1,038.74	\$1,841.40	\$2,181.33	\$2,757.39
\$4,000 Deductible HSA-Eligible	NEtwork Blue	\$779.08	\$1,381.07	\$1,636.05	\$2,068.03
\$2,500 Deductible	NEtwork Blue	\$876.44	\$1,553.64	\$1,840.47	\$2,326.47
\$3,800 Deductible HSA-Eligible	NEtwork Blue	\$876.44	\$1,553.64	\$1,840.47	\$2,326.47

Dental Coverage	Network	Renewal Rates			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
100% A, 75% B Coverage - Option 1	Network BLUE Dental	\$30.45	\$56.29	\$63.88	\$85.82
100% A, 80% B, 70% C Coverage - Option 3	Network BLUE Dental	\$64.63	\$119.58	\$135.72	\$182.25
PPO - 100% A, 75% B, 50% C Coverage - Option 2	Network BLUE Dental	\$32.79	\$60.62	\$68.81	\$92.45
PPO - 100% A, 80% B, 80% C, 50% D Coverage - Option 4	Network BLUE Dental	\$58.84	\$108.85	\$123.59	\$165.98
PPO - 100% A, B, & C Coverage - Option 5	Network BLUE Dental	\$64.39	\$119.14	\$135.25	\$181.64

Educators Health Alliance
Renewal Rates for Health, Dental, and Dual Choice Options
Effective September 1, 2026
Standard Rates Only (Excluding Discounts or Surcharges)

Classified 9-Month
employees

Health Coverage - Active Employees	Network	Renewal Rates -- Standard			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
\$650 Deductible	NEtwork Blue	\$978.00	\$1,809.31	\$2,053.79	\$2,757.72
\$850 Deductible	NEtwork Blue	\$951.57	\$1,760.45	\$1,998.34	\$2,683.25
\$1,050 Deductible	NEtwork Blue	\$927.31	\$1,715.56	\$1,947.37	\$2,614.83
\$1,200 Deductible	NEtwork Blue	\$911.59	\$1,686.40	\$1,914.27	\$2,570.38
\$1,450 Deductible	NEtwork Blue	\$896.04	\$1,657.75	\$1,881.69	\$2,526.67
\$1,900 Deductible	NEtwork Blue	\$858.39	\$1,588.06	\$1,802.62	\$2,420.48
\$4,000 Deductible HSA-Eligible	NEtwork Blue	\$695.47	\$1,286.68	\$1,460.53	\$1,961.09
\$2,500 Deductible (Dual Choice Only)	NEtwork Blue	\$782.39	\$1,447.46	\$1,643.06	\$2,206.19
\$3,800 Deductible HSA-Eligible (Dual Choice Only)	NEtwork Blue	\$782.39	\$1,447.46	\$1,643.06	\$2,206.19

Health Coverage - Retirees	Network	Renewal Rates			
		Retiree Only	Ret & Child(ren)	Ret & Spouse	Ret, Spouse, & Child(ren)
\$400 Deductible	PSBC/Blueprint Health	\$961.53	\$1,704.56	\$2,019.20	\$2,552.44
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\$4,000 Deductible HSA-Eligible	NEtwork Blue	\$779.08	\$1,381.07	\$1,636.05	\$2,068.03
\$2,500 Deductible	NEtwork Blue	\$876.44	\$1,553.64	\$1,840.47	\$2,326.47
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*Teachers / Admin /
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Callaway Public Schools

"Creating Positive Stories"

PO Box 280
101 N Needham
Callaway, NE 68825

Phone: 308-836-2272
Fax: 308-836-2771
www.callawaypublicschools.org

November 4, 2025

Callaway School Board
Mike Reiff, Board President

I want to thank the board for giving me the opportunity to serve the Callaway Public School District. While I am very proud of the progress we have made in the past year and a half, I feel that there is so much more to accomplish. I appreciate the support of the board and the community of Callaway and I hope that you still have confidence in my ability to lead our school.

Please let this letter serve as my request for a contract extension. My current contract is for the 2025-26 through 2026-27 school years. If the board is in agreeance we can extend this contract to the 2027-28 school year with the intention of negotiating salary for the 2026-27 school year.



J.D. Furrow
Superintendent
Callaway Public Schools

From: Todd Garlick [t-garlick@outlook.com]
To: JD Furrow [jdfurrow@callawaypublicschools.org]
Subject: RE: Property Update
Sent: Fri 11/7/2025 9:37 AM GMT-06:00
Importance: Normal
Good Morning JD.

I hope you are having a great fall. No you are not a bother to me if anything I feel terrible for how long it has taken and still we have to wait. The transition to the new conservator (Richard Huntington) for George is taking longer than we expected. It is still not official (i.e. court approved) but we are getting closer. The courts have set a deadline to have Richard take over before the end of the year. Of course our original plan was to have Sharon my sister sign over the property but direction from the courts and attorneys is to do nothing until we get the more permanent person in place (Richard Huntington).

Again I am sorry for all the delays but we are still working on this and hope to have some answers to you within the next month or so.

Don't hesitate to email or call me if you have any questions or need an update.

All my best.

Todd

From: JD Furrow <jdfurrow@callawaypublicschools.org>
Sent: Thursday, November 6, 2025 8:08 AM
To: Todd Garlick <t-garlick@outlook.com>
Subject: Property Update

Good Morning Todd,

I hope everything is going well in your part of the world. I am just reaching out to see if there has been any progress in your dad's conservatorship. It would be a great time for the school to clear trees from the property so I was hoping there had been some progress on your end. Any information you have that I can share with my board would be greatly appreciated.

I was also going to ask if there was a better contact for me to reach out to. I feel like I am probably a bother to you.

Just let me know and thank you for your time and efforts!

--

J.D. Furrow
Callaway Public Schools
Superintendent

School: 308-836-2272

Cell: 308-870-2824



705.01 - LOCAL, STATE, FEDERAL, OR MISCELLANEOUS REVENUE

Local

The Board of Education, through the adoption of the annual budget, shall prepare an estimate of the amount of money to be raised by taxation for the ensuing school year, the rate required to produce the amount, and the rate necessary to sustain the district meeting principal and interest payments on the bonded indebtedness and providing the funds to meet other legitimate district purposes.

Whenever it becomes necessary, in the judgment of the Board, to increase the tax rate beyond the authorized level (the amount last approved by the voters of the district or as subsequently revised according to law), the Board shall determine the rate of taxation necessary to be levied in excess of the existing rate and submit the proposition to the voters of the district.

State

The Board of Education will accept all available state funds to which the district is entitled by law or through regulations of the State Board of Education and/or Nebraska Department of Education. State funds, both categorical and general, are based upon objective formulae. The superintendent shall be responsible for ensuring that the district files the required reports and forms to secure the amount of state funds to which it is entitled.

Federal

Applications shall be made for federal funds when available, provided that none of the conditions of acceptance is in conflict with state law, the policies, rules and procedures of the Board of Education and the objectives of the district. The school district shall comply with all federal requirements governing these moneys, and shall account for each federal project separately and expend said funds as authorized by the approved project application only.

Legal reference: Neb. statute [79-1084](#)

[77-3444](#)

Approved _____ Reviewed _____ Revised _____

705.02 - USAGE FEES, ADMISSIONS AND ROYALTIES

The board may permit the use of district facilities for civic and recreational purposes. A schedule of fees to be charged nonschool related groups for the use of school facilities for various events may be established and periodically reviewed by the board. This revenue shall be used for the purpose of furthering the educational opportunity of the district's students. All such transactions will be carried out in accordance with state law.

Although the board will avoid lease arrangements that involve it in property management activities, temporary use of surplus real property by another public agency, private individual, or other legal entity may be authorized by the board.

Such use will be for a fixed term and subject to regulations and written agreement designed to protect the school district from any expense, loss, or liability arising out of such use. These lease arrangements will be based on a sealed bid for no more than a three-year period, with the district retaining the right to redeem the property for school purposes, if necessary.

When an application for use of a particular school facility has been approved, responsibility for maintaining records and for collecting and remitting and/or disbursing fees will rest with the principal of the specific school involved. The principal will collect all fees from the user at the time the approved application is filed, and will make necessary arrangements for custodial services required.

[The Superintendent will establish and maintain a special account titled "Building Rental and Service" for all collections and disbursements in connection with community use of the property.]

[Rental fees and any fees collected for use of school facilities will be deposited in the district's general fund unless otherwise specified by the board.]

Cross Reference: [710](#) Disposition of School Property

[1006.01](#) Community Use of School District Buildings,

Sites and Equipment

Approved _____ Reviewed _____ Revised _____

705.03 - FREE ADMISSIONS PASSES

The following persons will be issued free guest passes for all school activities, including athletic events:

1. All full time district employees and current board members, and immediate dependent family members.
2. Resident senior citizens (65 years of age or older);
3. Volunteers (doctors, fire department, police department);
4. Officials who perform frequently at athletic events (scorekeepers, public address personnel, photographers);

In addition, MNAC Conference and Nebraska Schools Activities Association (NSAA) passes will be honored.

Children under age six, accompanied by an adult, may be admitted free.

Legal Reference: Neb. Statute [79-518](#)

Approved _____ Reviewed _____ Revised _____

707.03 - EXPENSE AUTHORIZATION AND REIMBURSEMENT

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the *[business office]*.

Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel will be reimbursed when the travel has the advance authorization of the *[superintendent]*. The superintendent may grant authorization without prior board action when the travel expense has been anticipated and incorporated into the operational budget of the program involved. The board will later ratify such approval.

Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

The board authorizes the superintendent to establish regulations controlling vehicle allowance payments to employees for use of private vehicles in transaction of school district business and reimbursement for educational meetings transportation and lodging costs.

[The mileage rate, unless in a collective bargaining agreement or individual employment contract, for travel by private vehicle will be set by the State of Nebraska.]

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

Approved _____ Reviewed _____ Revised _____

708.01 - INSURANCE PROGRAM

The district administrators will work with providers of the district's health insurance program to obtain accurate and detailed information describing employee insurance benefits and the procedures governing those benefits. This may include the scheduling of an annual review by representatives of the insurance provider to explain changes to the benefits program.

Approved _____ Reviewed _____ Revised _____

801.02 - SPECIAL EDUCATION STUDENT TRANSPORTATION

Transportation of students who require special education services shall generally be provided as for other students, when appropriate. Specialized transportation of a student to and from a special education instructional service is a function of that service and, therefore, an appropriate expenditure of special education instructional funds generated through the weighting plan.

Transportation of special education students shall be specified in the individual education program. When the IEP team determines that unique transportation arrangements are required and the arrangements are specified in the IEP, the school district will provide one or more of the following transportation arrangements for instructional services or support services:

- Transportation from the student's residence to the location of the special education or care services and back to the student's residence.
- Special assistance or adaptations in getting the student to and from and on and off the vehicle, en route to and from the special education.
- Reimbursement of the actual costs of transportation when by mutual agreement the parents provide transportation for the student to and from the special education.

Legal Reference: 20 U.S.C. §§ 1401, 1701 et seq. (1994).

34 C.F.R. Pt. 300 et seq. (1996).

Approved _____ Reviewed _____ Revised _____

801.07 - SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

The school district may use school vehicles for transportation to and from summer extracurricular activities. The superintendent shall make a recommendation to the board annually regarding their use.

Transportation to and from the student's attendance center for summer school instructional programs shall be within the discretion of the board. It shall be the responsibility of the superintendent to make a recommendation regarding transportation of students in summer school instructional programs at the expense of the school district. In making the recommendation to the board, the superintendent shall consider the financial condition of the school district, the number of students involved in summer school programs, and other factors deemed relevant by the board or the superintendent.

Cross Reference: [604.02](#) Summer School Instruction

Approved _____ Reviewed _____ Revised _____

801.09 - TRANSPORTATION OF NONSCHOOL GROUPS

School district vehicles may be available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from nonschool-sponsored activities within the state as long as the transportation does not interfere with or disrupt the education program of the school district and does not interfere with or delay the transportation of students. The local nonprofit entity must pay the cost of using the school district vehicle as determined by the superintendent. Prior to making the school district transportation vehicle available to the local nonprofit entity, the "school bus" signs shall be covered and the flashing warning lamps and the stop arm made inoperable.

Cross Reference: [1001](#) Principles and Objectives for Community Relations

Approved _____ Reviewed _____ Revised _____

802.06 - VENDING MACHINES

Food served or purchased by students during the school day and food served or purchased for other than special circumstances shall be approved by the superintendent. Vending machines in the school building shall be the responsibility of the building principal. Purchases from the vending machines, other than juice machines, shall not be made during the lunch periods.

It shall be the responsibility of the superintendent to develop administrative regulations for the use of vending machines and other sales of food to students.

Legal Reference: 42 U.S.C. §§ 1751 et seq. (1994).

Approved _____ Reviewed _____ Revised _____

803.01 - PHOTOCOPYING SERVICES

Among the facilities available to teachers in carrying out their educational assignments are a variety of machines for reproducing the written and spoken word, either in single or multiple copies.

Infringement on copyrighted material, whether prose, poetry, graphic images, music, audio tape, video or computer-programmed materials, is a serious offense against federal law and contrary to the ethical standards required of staff and students alike.

Violations may result in criminal or civil suits.

Employees shall follow policy and guidelines of policy [606.08](#) Reproduction of Copyrighted Materials.

Cross Reference: [606.08](#) Reproduction of Copyrighted Materials

Approved _____ Reviewed _____ Revised _____

901.00 - OBJECTIVES OF BUILDINGS & SITES

This series of the board policy manual sets forth the board objectives and goals for the school district's buildings and sites. It shall be the goal of the board to provide sufficient school district buildings and sites for the education program. The board shall strive to provide an environment which will encourage and support learning.

In providing this environment the school district buildings and sites will accommodate the organizational and instructional patterns that support the education program. The board shall have final authority to determine what is necessary to meet the needs of the education program.

It shall be the responsibility of the superintendent to oversee the day-to-day operations of the school buildings and sites and to notify the board of areas in need of improvement.

Approved _____ Reviewed _____ Revised _____

902.01 - BUILDINGS & SITES LONG RANGE PLANNING

As part of the board's long range plan for the school district's education program, the board shall include the buildings and sites needs for the education program. The long-term needs for building and sites shall be discussed and determined by the board.

It shall be the responsibility of the superintendent to provide information including, but not limited to, enrollment projections and education program requirements to the board.

Cross Reference: [104](#) Educational and Operational Planning

Approved _____ Reviewed _____ Revised _____

902.02 - CONSTRUCTION PLANS AND SPECIFICATIONS

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

In any construction involving architecture or engineering with a cost contemplated to exceed \$118,000, and an amount as periodically adjusted by state statute, the board shall engage an architect, a professional engineer, or a person or persons under the direct supervision of an architect or professional engineer to prepare the plans, specifications and estimates for the construction.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the need for such services and who should perform such services for the board.

Buildings considered for purchase or construction by the board or currently owned by the school district and used for the education program must meet, or upon improvement be able to meet, the specifications set by the board. The board shall make this determination.

Prior to construction or renovation of buildings and sites the board shall make a determination of the method by which it will obtain construction services. If the board elects by a seventy-five percent affirmative vote to use the Construction Management at Risk or Design-Build methods rather than the traditional Design-Bid-Build method, policies for that respective method must be established prior to selecting the construction services provider.

Prior to remodeling or other construction of buildings and sites, the board may appoint a committee of consultants, employees, citizens, or others to assist the board in developing the specifications for the new or improved buildings and sites. These specifications shall be consistent with the education program, and they shall provide the architect with the information necessary to determine what is expected from the facility. It shall be within the discretion of the board to determine whether a committee shall be appointed.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the specifications of buildings and sites.

Legal Reference: Neb. Statute [81-3445](#)

Cross Reference: [104](#) Educational and Operational Planning

Approved _____ Reviewed _____ Revised _____

902.03 - SITE ACQUISITION

Sites acquired by the board shall meet or, upon improvement, be able to meet the specifications set out by the board prior to using the site for the education program. The board may meet in closed session to discuss potential purchases of sites.

It shall be the responsibility of the superintendent to assist the board and to make recommendations concerning the acquisition of sites.

Cross Reference: [204.06](#) Closed Sessions

[706.01](#) Purchasing Procedures

Approved _____ Reviewed _____ Revised _____

902.05 - CONSTRUCTION MANAGEMENT AT RISK SCHOOL CONSTRUCTION ALTERNATIVE

The school district adopts this policy in the event it resolves to use the construction management at risk (CM at risk) construction delivery process. Prior to using the CM at risk process on a specific construction project, the school district shall review information on file with the State Department of Education, and may consult legal counsel, to assist the board in determining the current eligibility of the proposed project under limitations established by the Nebraska Schools Construction Alternatives Act. The board shall then adopt such a resolution by a two-thirds affirmative vote.

Following the acquisition of professional architectural or engineering services as required for the project, the board shall utilize this policy to evaluate, select and contract with a construction manager for the delivery of construction services.

Definitions

1. Construction management at risk contract means a contract by which a construction manager (a) assumes the legal responsibility to deliver a construction project within a contracted price to the school district, (b) acts as a construction consultant to the school district during the design development phase of the project when the school district's architect or engineer designs the project, and (c) is the builder during the construction phase of the project;
2. Construction manager means the legal entity which proposes to enter into a construction management at risk contract under this policy;
3. Letter of interest means a statement indicating interest to enter into a construction management at risk contract for a project under this policy;
4. Project performance criteria means the performance requirements of the project suitable to allow the construction manager to make a proposal. Performance requirements include the following, if required by the project: Capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm water retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the project;
5. Proposal means an offer in response to a request for proposals by a construction manager to enter into a construction management at risk contract for a project under this policy;
6. Request for letters of interest means the documentation or publication by which the school district solicits letters of interest;
7. Request for proposals means the documentation by which the school district solicits proposals.

Procedural Regulations

The board directs the superintendent to promulgate regulations detailing the following procedures:

1. Procedures and standards to be used to prequalify construction managers. The procedures and standards shall provide that the school district in consultation with its architect/engineer will evaluate prospective construction managers based on the information submitted to the school district in response to a request for letters of interest and will select construction managers who are prequalified and consequently eligible to respond to the request for proposals;
2. Procedures for the preparation and content of requests for proposals;
3. Procedures for preparing and submitting proposals;
4. Procedures for evaluating proposals;
5. Procedures for negotiations between the school district and the construction managers submitting proposals prior to the acceptance of a proposal if any such negotiations are contemplated;
6. Procedures for filing and acting on formal protests relating to the solicitation or execution of construction management at risk contracts.

Letters of Interest

The school district shall prepare a request for letters of interest for CM at risk proposals and shall prequalify construction managers in accordance with this policy. The request for letters of interest shall describe the project in sufficient detail to permit a construction manager to submit a letter of interest.

The request for letters of interest shall be (a) published in a newspaper of general circulation within the school district at least thirty days prior to the deadline for receiving letters of interest and (b) sent by first-class mail to any construction manager upon request.

Letters of interest shall be reviewed by the school district in consultation with the architect/engineer. The school district shall select prospective construction managers in accordance with the procedures described above. The school district shall select at least three prospective construction managers except that if only two construction managers have submitted letters of interest, the school district shall select at least two prospective construction managers. The selected construction managers shall then be considered prequalified and eligible to receive requests for proposals.

Requests for Proposals

The school district shall prepare a request for proposals for each construction management at risk contract in accordance with this policy. At least thirty days prior to the deadline for receiving and opening proposals, notice of the request for proposals shall be published in a newspaper of general circulation within the school district and filed with the State Department of Education.

The request for proposals shall be sent only to the construction managers selected under the prequalification procedures of this policy.

The request for proposals shall contain, at a minimum, the following elements:

1. The identity of the school district for which the project will be built and the school district that will execute the contract;
2. Policies adopted by the school district governing the CM at risk construction process;
3. The proposed terms and conditions of the contract, including any terms and conditions which are subject to further negotiation. The proposed terms and conditions may set forth an initial determination of the manner by which the construction manager selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding. The proposed general terms and conditions shall be consistent with the standard model general terms and conditions issued by one of the following:
 - a) The American Institute of Architects (AIA);
 - b) The Engineer's Joint Contract Documents Committee (EJCOC); or
 - c) The Association of General Contractors of America (AGC);
 - d) The Design-Build Institute of America (DBIA).
4. Any bonds and insurance required by law or as may be additionally required by the school district;
5. General information about the project which will assist the school district in its selection of the construction manager, including a project statement which contains information about the scope and nature of the project, the project site, the schedule, and the estimated budget;
6. The criteria for evaluation of proposals and the relative weight of each criterion; and
7. A description of any other information which the school district chooses to require.

Receiving and Evaluating Proposals

Proposals shall be sealed and shall not be opened until expiration of the time established for making proposals as set forth in the request for proposals.

Proposals may be withdrawn at any time prior to acceptance. The school district shall have the right to reject any and all proposals except for the purpose of evading the provisions and policies of the Nebraska Schools Construction Alternatives Act. The school district may then solicit new proposals using the same or different project performance criteria.

The school district shall evaluate and rank each proposal on the basis of best meeting the criteria in the request for proposals and taking into consideration the recommendation of the selection committee.

Selection Committee

In evaluating proposals the school district shall refer the proposals for recommendation to a selection committee. The selection committee shall be a group of at least five persons designated by the board and shall include the following:

1. members of the school board;
2. members of the school administration or staff;

3. the school's architect or engineer;
4. any person chosen by the board for providing expertise relevant to selection of a construction manager under the Nebraska Schools Construction Alternatives Act; and
5. a resident of the school district not included in the four preceding subsections.

A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a construction manager who has a proposal being evaluated and shall not be employed by the school district or the district's architect/engineer.

The selection committee and the board shall evaluate proposals taking into consideration the criteria enumerated below when applicable, with the maximum percentage of total points for evaluation which may be assigned to each as shown:

1. The financial resources of the construction manager to complete the project, ten percent;
2. The ability of the proposed personnel of the construction manager to perform, thirty percent;
3. The character, integrity, reputation, judgment, experience, and efficiency of the construction manager, thirty percent;
4. The quality of performance on previous projects, thirty percent;
5. The ability of the construction manager to perform within the time specified, thirty percent;
6. The previous and existing compliance of the construction manager with laws relating to the contract, ten percent; and
7. Such other information as may be secured having a bearing on the selection, twenty percent.

The board shall assign a specific relative weight for each criterion. The same set of criteria and associated relative weights shall be used by both the selection committee and the board in the evaluation process.

The selection committee shall keep and maintain permanent records of the committee proceedings including, but not limited to, records of the minutes of meetings, and documentation received or disclosed in open session of the meetings.

The committee shall appoint a board member or district employee to keep the minutes of the committee meetings. The minutes of each meeting shall include as a minimum the following items: a record of the date, time, place, members present, action taken and the vote of each member. The records of the committee shall be placed on public file with the central administration office.

Contract Negotiations

The school district shall attempt to negotiate a construction management at risk contract with the highest ranked construction manager and may enter into a construction management at risk contract after negotiations. The negotiations shall include a final determination of the manner by which the construction manager selects a subcontractor. If the school district is unable to negotiate a satisfactory contract with the highest ranked construction manager, the school district may terminate negotiations with that construction manager.

The school district may then undertake negotiations with the second highest ranked construction manager and may enter into a construction management at risk contract after negotiations. If the school district is unable to negotiate a satisfactory contract with the second highest ranked construction manager, the school district may undertake negotiations with the third highest ranked construction manager, if any, and may enter into a construction management at risk contract after negotiations.

The school district shall file a copy of all construction management at risk contract documents with the State Department of Education within thirty days after their full execution. Within thirty days after completion of the project, the construction manager shall file a copy of all contract modifications and change orders with the department.

If the school district is unable to negotiate a satisfactory contract with any of the ranked construction managers, the school district may either revise the request for proposals and solicit new proposals or cancel the construction management at risk process.

Final Contracts

A construction management at risk contract may be conditioned upon later refinements in scope and price and may permit the school district in agreement with the construction manager to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the request for proposals.

The CM at risk contract shall not be used for a construction project with locations on parcels of land which are not contiguous except for specialty maintenance projects. A specialty maintenance project is a construction project for the maintenance of an existing facility with a specialty contractor, such as an electrical contractor or plumbing contractor. Parcels are considered contiguous if they would be contiguous but for the

existence of a public road.

Legal Reference: Neb. Statute [79-2001](#) to [2015](#)

[81-1701](#) et seq.

[84-712](#)

Cross Reference: [1006.01](#) Community Use of School District Buildings, Sites and Equipment

Approved _____ Reviewed _____ Revised _____

902.06 - DESIGN-BUILD SCHOOL CONSTRUCTION ALTERNATIVE

The school district adopts this policy in the event it resolves to use the design-build construction process. Prior to using the design-build process on a specific construction project, the school district shall review information on file with the State Department of Education, and may consult legal counsel, to assist the board in determining the current eligibility of the proposed project under limitations established by the Nebraska Schools Construction Alternatives Act. The board shall then adopt such a resolution by a seventy-five percent affirmative vote.

The board shall utilize this policy to evaluate, select and contract with a design-build firm for the delivery of design and construction services.

Definitions

1. Design-build contract means a contract which is subject to qualification-based selection between a school district and a design-builder to furnish (a) architectural, engineering, and related design services for a project under this policy and (b) labor, materials, supplies, equipment, and construction services for a project under this policy;
2. Design-builder means the legal entity which proposes to enter into a design-build contract which is subject to qualification-based selection under this policy;
3. Letter of interest means a statement indicating interest to enter into a design-build contract for a project under this policy;
4. Performance-criteria developer means any person licensed or any organization issued a certificate of authorization to practice architecture or engineering pursuant to the Engineers and Architects Regulation Act who is selected by a school district to assist the school district in the development of project performance criteria, requests for proposals, evaluation of proposals, evaluation of the construction under a design-build contract to determine adherence to the performance criteria, and any additional services requested by the school district to represent its interests in relation to a project;
5. Project performance criteria means the performance requirements of the project suitable to allow the design-builder to make a proposal. Performance requirements include the following, if required by the project: Capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm water retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the project;
6. Proposal means an offer in response to a request for proposals by a design-builder to enter into a design-build contract for a project pursuant under this policy;
7. Qualification-based selection process means a process of selecting a design-builder based first on the qualifications of the design-builder and then on the design-builder's proposed approach to the design and construction of the project;

8. Request for letters of interest means the documentation or publication by which the school district solicits letters of interest;
9. Request for proposals means the documentation by which the school district solicits proposals.

Procedural Regulations

The board directs the superintendent to promulgate regulations detailing the following procedures:

1. Procedures for selecting and hiring on its behalf a performance-criteria developer when soliciting and executing a design-build contract. The procedures shall be consistent with the Nebraska Consultants' Competitive Negotiation Act and shall provide that the performance-criteria developer is ineligible to be included as a provider of any services in a proposal for the project on which it has acted as performance-criteria developer and is not employed by or does not have a financial or other interest in a design-builder or construction manager who will submit a proposal;
2. Procedures and standards to be used to prequalify design-builders. The procedures and standards shall provide that the school district will evaluate prospective design-builders based on the information submitted to the school district in response to a request for letters of interest and will select design-builders who are prequalified and consequently eligible to respond to the request for proposals;
3. Procedures for the preparation and content of requests for proposals;
4. Procedures for preparing and submitting proposals;
5. Procedures for evaluating proposals;
6. Procedures for negotiations between the school district and the design-builders submitting proposals prior to the acceptance of a proposal if any such negotiations are contemplated;
7. Procedures for filing and acting on formal protests relating to the solicitation or execution of design-build contracts; and
8. Procedures for the evaluation of construction under a design-build contract by the performance-criteria developer to determine adherence to the performance criteria.

Letters of Interest

The school district shall prepare a request for letters of interest for design-build proposals and shall prequalify design-builders in accordance with this policy. The request for letters of interest shall describe the project in sufficient detail to permit a design-builder to submit a letter of interest.

The request for letters of interest shall be (a) published in a newspaper of general circulation within the school district at least thirty days prior to the deadline for receiving letters of interest and (b) sent by first-class mail to any design-builder upon request.

Letters of interest shall be reviewed by the school district in consultation with the performance-criteria developer. The school district shall select prospective design-builders in accordance with the procedures of this policy. The school district shall select at least three

prospective design-builders except that if only two design-builders have submitted letters of interest, the school district shall select at least two prospective design-builders. The selected design-builders shall then be considered prequalified and eligible to receive requests for proposals.

Requests for Proposals

The school district shall prepare a request for proposals for each design-build contract. Notice of the request for proposals shall be published in a newspaper of general circulation within the school district and filed with the State Department of Education at least thirty days prior to the deadline for receiving and opening proposals.

The request for proposals shall be sent only to the design-builders selected under the prequalification procedures of this policy.

The request for proposals shall contain, at a minimum, the following elements:

1. The identity of the school district for which the project will be built and the school district that will execute the design-build contract;
2. Policies adopted by the school district governing the design-build process;
3. The proposed terms and conditions of the design-build contract, including any terms and conditions which are subject to further negotiation. The proposed terms and conditions may set forth an initial determination of the manner by which the design-builder selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding. The proposed general terms and conditions shall be consistent with the standard model general terms and conditions issued by one of the following:
 - a) The American Institute of Architects (AIA);
 - b) The Engineer's Joint Contract Documents Committee (EJCOC);
 - c) The Association of General Contractors of America (AGC); or
 - d) The Design-Build Institute of America (DBIA).
4. A project statement which contains information about the scope and nature of the project;
5. Project performance criteria
6. Budget parameters for the project;
7. Any bonds and insurance required by law or as may be additionally required by the school district;
8. The criteria for evaluation of proposals and the relative weight of each criterion;
9. A requirement that the design-builder provide a written statement of the design-builder's proposed approach to the design and construction of the project, which may include graphic materials illustrating the proposed approach to design and construction but shall not include price proposals;
10. A requirement that the design-builder agree to the following conditions:

- (a) An architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;
 - (b) At the time of the design-build offering, the design-builder will furnish to the school board a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;
 - (c) The architect or engineer engaged by the design-builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the design-builder prior to the completion of the project without the written consent of the school board;
 - (d) A design-builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will (i) comply with the Engineers and Architects Regulation Act by procuring a certificate of authorization to practice architecture or engineering and (ii) submit proof of sufficient professional liability insurance; and
 - (e) The rendering of architectural or engineering services by a licensed architect or engineer employed by the design-builder will conform to the Engineers and Architects Regulation Act and the Nebraska Schools Construction Alternatives Act; and
11. Other information which the school district chooses to require.

Receiving and Evaluating Proposals

Design-builders shall submit proposals as required by the request for proposals. The school district may only proceed to negotiate and enter into a design-build contract if there are at least two proposals from prequalified design-builders.

Proposals shall be sealed and shall not be opened until expiration of the time established for making proposals as set forth in the request for proposals.

Proposals may be withdrawn at any time prior to acceptance. The school district shall have the right to reject any and all proposals except for the purpose of evading the provisions and policies of the Nebraska Schools Construction Alternatives Act. The school district may then solicit new proposals using the same or different project performance criteria.

The school district shall rank in order of preference the design-builders pursuant to the criteria in the request for proposals and taking into consideration the recommendation of the selection committee.

Selection Committee

In evaluating proposals, the district shall refer the proposals for recommendation to a selection committee. The selection committee shall be a group of at least five persons designated by the board and shall include the following:

1. members of the school board;
2. members of the school administration or staff;
3. the performance-criteria developer;

4. any person chosen by the board for providing special expertise relevant to selection of a design-builder under the Nebraska Schools Construction Alternatives Act; and
5. a resident of the school district not included in the four preceding subdivisions.

A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a design-builder who has a proposal being evaluated and shall not be employed by the school district or the performance-criteria developer.

The selection committee and the board shall evaluate proposals taking into consideration the criteria enumerated below when applicable, with the maximum percentage of total points for evaluation which may be assigned to each as shown:

1. The financial resources of the design-builder to complete the project, ten percent;
2. The ability of the proposed personnel of the design-builder to perform, thirty percent;
3. The character, integrity, reputation, judgment, experience, and efficiency of the design-builder, thirty percent;
4. The quality of performance on previous projects, thirty percent;
5. The ability of the design-builder to perform within the time specified, thirty percent;
6. The previous and existing compliance of the design-builder with laws relating to the contract, ten percent; and
7. Such other information as may be secured having a bearing on the selection, twenty percent.

The board shall assign a specific relative weight for each criterion. The same set of criteria and associated relative weights shall be used by both the selection committee and the board in the evaluation process.

The selection committee shall keep and maintain permanent records of the committee proceedings including, but not limited to, records of the minutes of meetings, and documentation received or disclosed in open session of the meetings.

The committee shall appoint a board member or district employee to keep the minutes of the committee meetings. The minutes of each meeting shall include as a minimum the following items: a record of the date, time, place, members present, action taken and the vote of each member. The records of the committee shall be placed on public file with the central administration office.

Contract Negotiations

The school district may attempt to negotiate a design-build contract with the highest ranked design-builder selected by the school district and may enter into a design-build contract after negotiations. The negotiations shall include a final determination of the manner by which the design-builder selects a subcontractor. If the school district is unable to negotiate a satisfactory design-build contract with the highest ranked design-builder, the school district may terminate negotiations with that design-builder.

The school district may then undertake negotiations with the second highest ranked design-builder and may enter into a design-build contract after negotiations. If the school district is unable to negotiate a satisfactory contract with the second highest ranked design-builder, the school district may undertake negotiations with the third highest ranked design-builder, if any, and may enter into a design-build contract after negotiations.

The school district shall file a copy of all design-build contract documents with the State Department of Education within thirty days after their full execution. Within thirty days after completion of the project, the design-builder shall file a copy of all contract modifications and change orders with the department.

If the school district is unable to negotiate a satisfactory contract with any of the ranked design-builders, the school district may either revise the request for proposals and solicit new proposals or cancel the design-build process.

Final Contracts

The design-build contract may be conditioned upon later refinements in scope and price and may permit the school district in agreement with the design-builder to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the request for proposals.

The design-build contract shall not be used for a construction project with locations on parcels of land which are not contiguous except for specialty maintenance projects. A specialty maintenance project is a construction project for the maintenance of an existing facility with a specialty contractor, such as an electrical contractor or plumbing contractor. Parcels are considered contiguous if they would be contiguous but for the existence of a public road.

Legal Reference: Neb. Statute [79-2001](#) to [2015](#)

[81-1701](#) et seq.

[84-712](#)

Cross Reference: [1006.01](#) Community Use of School District Buildings, Sites and Equipment

Approved _____ Reviewed _____ Revised _____

903.02 - ACCESS TO BUILDINGS

Security for district buildings and grounds (during regular school hours as well as non-school hours) contributes to the well being and safety of students and staff as well as to that of the sites themselves.

The superintendent will control access to district buildings as appropriate and necessary to protect property, students and personnel.

Principals will control access to school buildings and will provide safeguards against unauthorized access to these buildings. Each principal, with the superintendent's approval, will develop regulations designed to control the use of building keys and to ensure that buildings are adequately closed and locked when no authorized personnel are present. Staff or students who fail to obey such regulations may be disciplined, suspended or dismissed.

During regular school hours, flow of traffic into and out of buildings shall be closely monitored and limited to certain doors. Visitors shall be required to check in to show proper identification and reason for being at the school and shall wear name tags identifying them as visitors. This will not apply when parents/guardians have been invited to a classroom or assembly program.

Access to school buildings and grounds outside of regular school hours shall be limited to personnel whose work requires it and to sponsors of approved student activities.

Approved _____ Reviewed _____ Revised _____

903.03 - MAINTENANCE SCHEDULE

The school district buildings and sites, including the grounds, buildings and equipment, will be kept clean and in good repair. Employees should notify the building principal when facilities are in need of repair or the removal of litter or graffiti.

It shall be the responsibility of the superintendent to maintain the school district buildings and sites. As part of this responsibility, a maintenance schedule shall be created and adhered to in compliance with this policy.

Cross Reference: [504.07](#) Care of School Property and Vandalism

[504.09](#) Student Lockers

Approved _____ Reviewed _____ Revised _____

903.04 - REQUESTS FOR IMPROVEMENTS

Generally, except for emergency situations, requests for improvements or repairs shall be made to the superintendent by building principals and the head custodian. Requirements for requests outlined in the district's maintenance procedures shall be followed.

Minor improvements, not exceeding a cost of \$5,000, may be approved by the superintendent. Improvements exceeding \$ 5,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule shall be followed.

Approved _____ Reviewed _____ Revised _____

903.06 - BUILDINGS AND GROUNDS □ RECORDS AND REPORTS

Losses incurred through fire, theft, accident or vandalism will be reported to the *[superintendent]* as soon as they are discovered. The *[superintendent]* may report such losses to an appropriate agency as well as to the board.

[The board expects the superintendent through the [head of maintenance] to prepare and maintain maintenance services' records and reports. Such records and reports will include, but not be limited to:

- *maintenance work orders for non-contract work;*
- *maintenance work orders and costs records of all contract maintenance work;*
- *utility records and invoices;*
- *heating, ventilating and air conditioning equipment maintenance records and reports; and*
- *annual costs analysis of the maintenance program specific to each district building.]*

Approved _____ Reviewed _____ Revised _____

903.07 - TRAFFIC AND PARKING PROCEDURES

Driving and parking on or near school property (Fair Board Land, streets near the school) are privileges granted by the board to persons who have reasons to be in the schools or on school property. The principals shall authorize parking areas and post notices on district property designated for staff, student, visitor parking and parking for persons with disabilities and other classifications of parking areas as may be necessary.

Any vehicle not parked in authorized areas may be cited or towed away and stored. All charges for towing and storing will be the responsibility of the owner or operator of the vehicle.

Any person failing to abide by the districts parking regulations may be further prohibited from bringing any vehicle on school property.

The Superintendent will establish regulations as necessary for the use and control of staff and student parking areas around their buildings. Such regulations will be made available to staff, students and parents.

Cross Reference: [801.12](#) Student Transportation in Private Vehicles

Approved _____ Reviewed _____ Revised _____

903.08 - VANDALISM

The board believes everyone should treat school district buildings and sites and property with respect for the benefit of the education program. Users of school district property shall treat it with care. Employees discovering vandalism should report it to the building principal as soon as possible.

Persons suspected, found or proven to have destroyed or otherwise harmed school district property may be subject to discipline by the school district, if the person is under the jurisdiction of the school district, and may be reported to local law enforcement officials. Persons who are not under the jurisdiction of the school district and who are suspected, found or proven to have destroyed or otherwise harmed school district property shall be reported to the local law enforcement authorities.

The superintendent, the principal or their designees are authorized to sign a criminal complaint against persons suspected of vandalism against school property. It is the intent of the board to seek damages as permitted by law from anyone who vandalizes school property and/or their parents or guardians.

Cross Reference: [504](#) Students Rights and Responsibilities

[1005.08](#) Public Conduct on School Premises

Approved _____ Reviewed _____ Revised _____

903.09 - ENERGY CONSERVATION

In concert with the board's goal to utilize public funds in an effective and efficient manner, employees and students shall practice energy conservation methods when utilizing the school district's buildings and sites. These methods include, but are not limited to, turning off lights and equipment when not in use, reducing the temperature of the facility, particularly when it is not in use, and keeping windows and doors properly closed or open, depending upon the weather.

It shall be the responsibility of the superintendent to develop energy conservation guidelines for employees and students. Employees and students shall abide by these guidelines.

Approved _____ Reviewed _____ Revised _____

905.03 - WARNING SYSTEMS

The school district shall maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system shall be maintained on a regular basis under the maintenance plan for school district buildings and sites.

Students shall be informed of this system according to board policy. Each classroom and office shall have a plan for helping those in need of assistance to safety during an emergency. This shall include, but not be limited to, students and employees with disabilities.

Certificated employees shall be responsible for instructing students on the proper techniques to be followed during an emergency. It shall be the responsibility of the superintendent to implement this policy.

Cross Reference: [508](#) Student Health and Well-Being

[801.04](#) Bus Safety Program

Approved _____ Reviewed _____ Revised _____

905.05 - HAZARDOUS MATERIALS

Friable and nonfriable asbestos containing materials will be maintained in good condition and appropriate precautions will be followed when the material is disturbed. If there is a need to replace asbestos it will be replaced with nonasbestos based materials. Each school building will maintain a copy of the asbestos management plan.

The school district will appoint and train appropriate employees as necessary. An accredited inspector shall visually inspect all areas identified in the management plan every six months and complete the required records and reports.

Legal Reference: 20 U.S.C. §§ 3601 et seq. (1994).

40 C.F.R. Pt. 763 (1996).

Cross Reference: [903](#) Maintenance, Operation and Management

Approved _____ Reviewed _____ Revised _____

905.10 - ASBESTOS CONTROL

It is the policy of Callaway Public Schools to follow the AHERA regulations concerning the inventory and management of asbestos containing material within its buildings.

The district will implement the rules of AHERA and will provide the necessary funding to undertake the required response actions. The district will appoint and train, as necessary, a designated person as required by regulation and this person will be responsible for the management of all asbestos related activities.

Notification will be submitted to all employees, parents and guardians and make known to the public in general that there is an asbestos management plan for each building under the governance of the district and this plan may be reviewed upon request or copied and provided to interested parties at the cost of reproduction. Record of this notification shall be maintained by the district.

Administrative Guidelines

A designated person will be designated by the Board each year at the August meeting and as such shall have responsibility and authority in these departments and areas of district programming necessary to assure that the covenants of AHERA are followed and appropriate public health and hygiene is observed in all areas that may relate to asbestos and safeguarding the health of building occupants.

Although the designated person is authorized to execute the program related to asbestos according to federal regulations; the district shall indemnify the designated person against any criminal or civil actions, administrative or investigative and against all attorney fees, judgment, fines and amounts paid in settlement actually and reasonably incurred by such individual provided he/she acted in good faith and in a manner reasonably believed to be in the best interest of the district and had no reasonable cause to believe that any of his/her actions was unlawful in the event of any criminal complaint and provide all further indemnity as provided in Section 79 4 R. R. S. NEB. subject to all conditions thereof.

Remodeling and Renovation

Friable and nonfriable asbestos containing material will be maintained in good condition and appropriate precautions will be followed when the material is disturbed for any reason. If there is a reason to replace asbestos it will be replaced with nonasbestos bearing material following approved procedures and using certified personnel.

Any project within the district designated for renovation/remodeling will be referred for review and signed approval to the office of the asbestos designated person. It will be the designated person's responsibility to review construction specifications and plans and establish guidelines wherein, should these activities potentially cause or promote contamination, appropriate procedures can be readily followed to preclude contamination.

Shut Down and Immediate Rest

The asbestos designated person will have the authority to immediately shut down a building area at any time and initiate engineering controls to safeguard health and safety of building occupants, should emergency asbestos exposure episodes require such response in the opinion of the asbestos program manager.

Staff Training

All new buildings and grounds employees will participate in a two hour training to orient them to the existence of asbestos in the buildings to which they are attached and to address appropriate concerns relative to direct contact with asbestos. This training must occur within 60 days; however, it would be preferable to conduct the training within 30 days. These individuals will not be authorized to touch, amend or in any other pattern directly respond to asbestos bearing building products.

Any employee who is required to repair or work with asbestos containing material will be fully trained (16 hour or 24 hour) prior to work assignment.

Priori and Maintenance of Records

Based upon regulatory concerns and potential civil litigation, there shall be a priority for rapid and thorough clerical response toward development and maintenance of records relating to the following activities:

- all asbestos related training
- all renovation, remodeling or demolition that may involve asbestos
- all asbestos abatement activities, including operations and maintenance, encapsulation, encasement and removal
- all disposal manifests and records of disposed asbestos evolving from building material controlled by the district
- all notifications to parents/guardians, employees, and students regarding the presence of asbestos
- all art procedures which may involve asbestos contact

The asbestos designated person will review all activities that may involve direct contact with asbestos bearing materials.

Response Action Schedule

All activities and dates suggested within the ongoing asbestos management plan will be complied with unless a formal determination is made in writing that sections of the plan should be changed. Major changes will be communicated to parents/guardians and employees for review and will be made available to the public.

New or Newly Acquired Property

Before a new or newly acquired building is utilized for any purpose within the district, there will be formal written assurance by the asbestos designated person that appropriate public health and compliance procedures have occurred relative to the building.

Ongoing Inspections

There shall be a visual inspection every six months of all asbestos bearing or assumed to be asbestos bearing materials in each building. In addition, federally certified inspectors will inspect the building in their entirety on a three year basis, completing appropriate forms and

reports as required under AHERA. Following episodic water damage, those areas denoted in the plan as susceptible to water damage will be inspected.

Response to Damaged Materials

If during a periodic surveillance check or in any other situations a building employee finds damaged asbestos bearing material, the incident will be reported to the asbestos designated person who will:

- consider emergency response activities (isolate area, etc.)
- repair the damaged area.
- remove the damaged material if, due to technological factors, it is not feasible to repair the damage.
- maintain all asbestos bearing material in an intact state and undamaged condition
- record all activities relating to asbestos exposure

Respirator Guidelines

The Board has adopted the following guidelines for the respiratory protection program in the school.

The following guidelines are designed to help reduce employee exposures against occupational dusts, fumes, gases, and vapors. The primary objective is to prevent excessive exposure to these contaminants. Where feasible, exposure to contaminants will be eliminated by engineering controls (Example: general and local ventilation, enclosure or isolation, and substitution of a less hazardous process or material). When effective engineering controls are not feasible, use of personal respiratory protective equipment may be required to achieve this goal.

The district will provide the proper respiratory equipment, at the district's expense, to meet the needs of all properly trained personnel. The school's designated person will have the responsibility to determine the proper equipment. The employees involved will be provided with approved training and instructions on all respiratory equipment they will use.

The school's designated person will have the responsibility to determine what specific operations and applications require the use of the proper respiratory equipment.

Operations and maintenance supervisors and/or the designated person are responsible for insuring that all personnel under their control are completely knowledgeable of the respiratory protection requirements for the areas in which they work. They are also responsible for insuring that their subordinates comply with all facets of the respiratory program, including respirator inspection and maintenance.

It is the responsibility of the employee to have an awareness to the respiratory protection requirements for their work areas (as explained by the designated person). Employees are also responsible for wearing the appropriate respiratory equipment according to proper instructions and for maintaining the equipment in a clean and operable condition.

Pre employment physical examinations by a doctor designated by the district are conducted on all employees who will become operations and maintenance personnel to assure that they

are in an adequate healthy condition (physically able to perform their work and can use respiratory equipment). Forms for this physical are available at the administrative office.

Respirators are selected and approved by the designated person. The selection is based upon the physical and chemical properties of the air contaminants and the concentration level likely to be encountered by the employee. The designated person will make a respirator filters, prefilters, and necessary replacement parts will be made available and are required.

Employees required to wear a respirator must be fitted properly and tested for a face seal prior to use of the respirator in a contaminated area.

Qualitative fit testing is acceptable as a reliable method to check the face to respirator seal. The district will utilize banana oil or saccharin test agents. Irritant smoke will not be used.

The following points should be considered for respirator inspection and maintenance.

1. The wearer of a respirator will inspect it monthly. Inspection and maintenance information will be recorded by the designated person.
2. Whenever in use, respirators will be cleaned on a daily basis, according to the manufacturer's instructions, by the employee.
3. Respirators will be stored in a suitable container away from excessive heat, sunlight, or areas of contamination.
4. Respirators will be marked or stored in such a manner to assure that they are worn only by the assigned employee.

Approved _____ Reviewed _____ Revised _____

_____ BOARD POLICY MANUAL

1001.00 - PRINCIPLES AND OBJECTIVES FOR COMMUNITY RELATIONS

Successful education programs require the support of the school district community. The board addresses the importance of the role of the school district community in the school district in this series of the policy manual. The board recognizes this support is dependent on the school district community's understanding of participation in the efforts, goals, problems and programs of the school district.

In this section, the board sets out its policies defining its relationship with the school district community. In striving to obtain the support of the school district community, the board will:

- Provide access to school district records;
- Inform the school district community of the school district's goals, objectives, achievements, and needs;
- Invite the input of the school district community; and,
- Encourage cooperation between the school district and the school district community.

Approved _____ Reviewed _____ Revised _____

1004.02 - NEWS CONFERENCES AND INTERVIEWS

The superintendent, on behalf of the board and the school district, may hold a news conference or respond to a request for an interview with the news media.

The superintendent shall respond accurately, openly, honestly, and objectively to inquiries from the news media about the school district.

News conferences and interviews planned or pre-arranged for school district activities shall include the board and the superintendent. News conferences for issues requiring an immediate response may be held by the superintendent. It shall be within the discretion of the superintendent to determine whether a news conference or interview shall be held to provide an immediate response to an issue.

It shall be the responsibility of the superintendent to keep the board apprised of news conferences and interviews.

Information about school activities and issues will be provided to the community in a way which will create and maintain a dignified and professionally responsible image for the district.

The procedures listed below will be followed in giving official information to the news media:

1. The board president will be the official spokesman for the board, unless this duty is delegated;
2. News releases that are of districtwide interest or that pertain to established district policy will be the responsibility of the superintendent;
3. The superintendent will establish regulations for the dissemination of news releases pertaining to the district.

When individual board members receive requests from press media representatives for information about board meetings or actions, members will refer these representatives to the board president, who is the spokesman for the board. The president may designate others to speak on behalf of the board at his/her discretion.

Press conferences will be authorized by the board president.

Nothing in this policy is intended to limit the rights of individual board members to speak their personal opinions.

Approved _____ Reviewed _____ Revised _____

1004.03 - LIVE BROADCAST OR VIDEOTAPING

Within the limitations described below, individuals may broadcast or videotape public school district events, including open board meetings, as long as it does not interfere with or disrupt the school district event and it does not create an undue burden in adapting the buildings and sites to accommodate the request.

It shall be within the discretion of the superintendent to determine whether the request is unduly burdensome and whether the broadcast or videotaping will interfere with or disrupt the school district event.

In addition to limitations on recording or transmitting image or sound in policy 504.12 referenced below, anyone recording or transmitting any sound or image of any person (including themselves) must have the prior consent of the person or persons being recorded or whose image or sound is being transmitted. This requirement applies to all persons, including staff, students, volunteers, and community members, at district facilities or attending district sponsored events. This policy does not apply to District-sponsored athletic events or activities where the focus of the recording or transmission is on the student performances or activity. Nothing in this policy shall prohibit the recording of an Individualized Education Program meeting when necessary to implement parental rights as guaranteed by the Individuals with Disabilities Education Act or in conducting meetings to implement Section 504.

News media coverage of sports and other special events is encouraged. Radio broadcasts of events will be arranged through the superintendent's office. Videotaping of classroom activities will be allowed at the discretion of the superintendent. Parents will be notified prior to videotaping of classroom activities.

It shall be the responsibility of the superintendent to implement this policy and for handling requests for other broadcasting or videotaping activities.

Approved _____ Reviewed _____ Revised _____

1005.02 - PARENT RELATIONS GOALS

It is the general goal of the district to foster relationships with parents which encourage cooperation between the home and school in establishing and achieving common educational goals for students. The board believes parents should be active participants in education by demonstrating interest in and support for their school and the district, by becoming informed about their role as partners in education, and by becoming involved in the education of their children.

While parents are individually responsible for their children, the district provides direct services of education and indirect services of child care for students during the time when they are within the supervision of school personnel. Consistent with these shared responsibilities and as appropriate to the maturity of the student, members of the school staff will consult with parents regarding student progress and achievement, methods to enhance student development, and matters of correction.

Additionally, parental involvement in the schools is encouraged through regular communication with the school principal and staff, the parent/teacher organizations, the school volunteer program, and other opportunities for participation in school activities and district programs. It is assumed that the relationship described in the general goal is fostered if the district will:

- consult with and encourage parents to share in school planning, in setting objectives, and evaluating programs;
- help parents understand the education process and their role in promoting this process;
- provide for parent understanding of school operations;
- provide opportunities for parents to be informed of their child's development and the criteria for its measurement; and
- help parents improve in their role as parents.

Cross Reference: [508.07](#) Custody and Parental Rights

[611.01](#) Student Progress Reports

[611.04](#) Parent Conferences

Approved _____ Reviewed _____ Revised _____

1005.05 - COMMUNITY INVOLVEMENT IN DECISION MAKING

The Board endorses the concept that community participation in school affairs is essential if the school system and the community are to maintain mutual confidence and respect and work together to improve the quality of education for students. It therefore intends to exert every effort to identify the community's desires and to be responsive, through its actions, to those desires.

All district citizens will be encouraged to express their ideas, concerns and judgments about the schools through such means as: (1) written suggestion(s) or proposal(s); (2) presentations at hearings; (3) responses to surveys made through interviews, written instruments or other means; (4) comments at Board meetings; and (5) service on citizens' advisory committees and school improvement teams.

The public advice will be given careful consideration. In evaluating such advice, the first concern will be for the educational program as it affects students. The Board's final decisions may depart from public advice when, in the judgment of staff and the Board, such advice is not consistent with goals adopted by the Board or with good educational practice or within available financial resources.

Approved _____ Reviewed _____ Revised _____

1005.06 - COMMUNITY RESOURCE PERSONS AND VOLUNTEERS

The board recognizes the valuable resource it has in the members of the school district community. When possible and in concert with the education program, members of the school district community may be asked to make presentations to the students or to assist employees in duties other than teaching. The school district may officially recognize the contributions made by volunteers.

Recruitment, training, utilization, and the maintenance of records for the purposes of insurance coverage or recognition of school district volunteers are responsibilities of the superintendent.

Approved _____ Reviewed _____ Revised _____

718.01

Travel Costs Related to Federal Grants

When an employee or board member travels on official business related to a federal award, the District will reimburse travel expenses in accordance with the following requirements:

1. Allowable Methods
 - Travel costs, including transportation, lodging, meals, and related expenses, incurred by school district personnel may be charged on:
 - an actual cost basis,
 - a per diem or mileage basis, or
 - a combination of the two, provided the same method is applied to the entire trip rather than individual days
2. Consistency with District Policy
 - The method chosen must be consistent with the District's standard practices for similar travel situations and in alignment with other Board policies
 - All travel costs must comply with the District's written travel procedures established for both federal and non-federal travel
3. Documentation and Justification
 - Any travel costs charged directly to a federal award must be supported with documentation showing:
 - The employee's travel and participation are necessary to carry out the federal award, and
 - The costs are reasonable and in line with District travel expectations
4. Reasonableness of Costs
 - All travel costs must be reasonable and may not exceed the amounts typically allowed by the District for non-federal travel
 - Reimbursement rates for travel costs including lodging, dependent care, commercial air, shall meet the standards established under 5 U.S.C. §§ 5701–5711 (federal travel regulations)
 - In the absence of an established written policy regarding travel costs, the rates and amounts established under [5 U.S.C. 5701-11](#) ("Travel and Subsistence Expenses; Mileage Allowances"), by the Administrator of General Services, or by the President (or their designee) pursuant to any provisions of such subchapter must apply to travel under Federal awards ([48 CFR 31.205-46\(a\)](#))

Legal Reference: [2 C.F.R. § 200.475](#)

Superintendent Evaluation

J.D. Furrow

Superintendent

11/6/25

Date

Rating Scale

<u>Category</u>	<u>Points</u>
Outstanding	4
Commendable	3
Satisfactory	2
Needs Improvement	1
Unacceptable	0

<u>Job Category</u>	<u>Rating</u>	<u>Average</u>
Board/Superintendent Relations		
1. Adequately plans for board meetings	<u>2</u>	
2. Provides adequate information to make Informed decisions	<u>3</u>	
3. Communicates with the Board on an as Needed basis	<u>4</u>	
4. Provides competent recommendations to the Board	<u>3</u>	
5. Provides timely policy review and updates	<u>4</u>	
6. Treats school board members in a professional Manner	<u>4</u>	
7. Supports the policies, procedures, and philosophy Of the board of education.	<u>3</u>	
8. Creates a sense of trustworthiness in Board/ Superintendent relations	<u>3</u>	<u>3.25</u>

Comments:

I think my biggest area of improvement in this area is to get the board packet prepared earlier and communicated to the board.

I think my strength in this area is my ability to communicate with the board members individually and communications with the board as a whole.

<u>Job Category</u>	<u>Rating</u>	<u>Average</u>
Business and Finance		
1. Provide adequate and timely financial information	<u>3</u>	
2. Provides for the maintenance of accurate financial Records	<u>3</u>	
3. Accurately prepares annual budget of revenues and Expenditures	<u>2</u>	
4. Demonstrates thorough knowledge of school budgeting And finance	<u>3</u>	
5. Utilizes proactive planning to address future financial Needs	<u>4</u>	<u>3.0</u>

Comments:

We have had issues with tracking funds and have had to amend our budget with the department of education and the state auditor. We haven't had any major errors or omissions, but I think I need to be more detailed with our record tracking.

I think my strength in this area is my ability to use my knowledge of school financing systems to save our school money. I was able to save approximately my first year salary in year 1. It is going to be a challenge to continue to find ways to either save the district or create revenue sources.

School and Community Relations

1. Makes an effort to inform the community on school Issues	<u>2</u>
2. Establishes a cooperative relationship between the School and community	<u>3</u>
3. Maintains accessibility and visibility in the community	<u>3</u>

2.67

Comments:

I think as a school we have made strides in connecting with our community. i.e. Seniors escorting residents to the homecoming parade. I also think I have done a better job of including myself in community activities not associated with the school.

I need to work to be more accessible to individuals in the community who may have questions or concerns about how we are running the school. (Being the MC of the parade doesn't necessarily accomplish the goal of being more accessible.)

<u>Job Category</u>	<u>Rating</u>	<u>Average</u>
Personnel Administration		
1. Properly delegates responsibility	<u>3</u>	
2. Adequately advises the board during negotiations	<u>3</u>	
3. Maintains an open avenue of communications With all staff	<u>2</u>	
4. Promotes positive relationships between staff and Board of Education	<u>3</u>	
5. Supports those responsible to him/her	<u>4</u>	
6. Considers divergent views	<u>4</u>	
7. Is considerate and courteous	<u>3</u>	
8. Creates a feeling of unity and enthusiasm among Those in contact with him	<u>2</u>	<u>3.0</u>

Comments: I feel this is an area that has slipped a little this year. I don't feel that our staff is bringing things to me the way they did last year. I also feel that our work environment is not as positive as it was last year. I need to do a better job of getting staff feedback in my decision making matrix. I do think we have done a good job of examining roles and responsibilities, especially in the administration. I hope the entire staff feels supported by the administration.

<u>Job Category</u>	<u>Rating</u>	<u>Average</u>
Personal Qualities		
1. Is appropriately dressed and groomed	<u>3</u>	
2. Writes clearly and concisely	<u>3</u>	
3. Exercises good judgment in arriving at decisions	<u>3</u>	
4. Demonstrates openness and consideration for others	<u>4</u>	
5. Handles pressure and maintains poise in conjunction With professional duties	<u>2</u>	
6. Is dedicated to high standards of performance and Ethics in all personal and professional duties		<u>3</u>
7. Has a sense of humor	<u>3</u>	
8. Expresses ideas smoothly and articulately	<u>2</u>	
9. Is patient and understanding	<u>4</u>	
10. Shows interest and enthusiasm toward work	<u>3</u>	<u>3.0</u>

Comments: I think sometimes I talk too much and need to listen more. I do think my colleagues know that I love my job and our school.

Job Category	Rating	Average
Goal Attainment		
1. Establishes goals in cooperation with the Board	<u>3</u>	
2. Informs the Board in a timely manner as to the Progress in achieving goals	<u>4</u>	
3. Demonstrates the initiative and persistence needed To accomplish goals and objectives	<u>3</u>	
4. Demonstrates leadership which results in meeting Important goals and objectives	<u>2</u>	
		3.0

Comments:

I think I do a good job of including the board in major decisions about the school. I very much appreciate our boards willingness to participate in school business while allowing me to run the school. It feels to me like we have a pretty strong board/supt. relationship and this has led to accomplishing some pretty big goals in our first year and half.

INDIVIDUAL OR BOARD RATING SUMMARY

BOARD/SUPERINTENDENT RELATIONS	<u>3.25</u>
BUSINESS AND FINANCE	<u>3</u>
SCHOOL AND COMMUNITY RELATIONS	<u>2.67</u>
PERSONNEL ADMINISTRATION	<u>3</u>
PERSONAL QUALITIES	<u>3</u>
GOAL ATTAINMENT	<u>3</u>

Article 10 - State and Federal Programs

Section 1 Notice of Nondiscrimination

The Callaway Public Schools does not discriminate on the basis of race, color, national origin, sex, **gender identity**, disability, religion, age, pregnancy, childbirth or related medical condition, or other protected status in the admission, access to its facilities or programs or activities, treatment, or employment.

Section 2 Designation of Coordinators

Any person having concerns or needing information about the District's compliance with anti-discrimination laws or policies should contact the District's designated Coordinator for the applicable anti-discrimination law.

Law, Policy or Program	Issue or Concern	Coordinator
Title VI	Discrimination or harassment based on race, color, or national origin; harassment	Superintendent
Title IX	Discrimination or harassment based on sex; gender equity	Superintendent
Section 504 of the Rehabilitation Act and the Americans with Disability Act (ADA)	Discrimination, harassment or reasonable accommodations of persons with disabilities	Superintendent
Homeless student laws	Children who are homeless	Superintendent
Safe and Drug Free Schools and Communities	Safe and drug free schools	Superintendent

The Coordinator may be contacted at: 101 North Needham, PO Box 280, Callaway, Nebraska 68825, telephone number (308) 836-2272.

Section 3 Anti-discrimination & Harassment Policy

Elimination of Discrimination. The Callaway Public Schools hereby gives this statement of compliance and intent to comply with all state and federal laws prohibiting discrimination or harassment and requiring accommodations. This school district intends to take necessary measures to assure compliance with such laws against any prohibited form of discrimination or harassment or which require accommodations.

Preventing Harassment and Discrimination of Students.

Purpose: Callaway Public Schools is committed to offering employment and educational opportunities to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination or harassment of any kind by administrators, teachers, co-workers, students or other persons is prohibited. In addition, Callaway Public Schools will try to protect employees and students from reported discrimination or harassment by non-employees or others in the work place and educational environment.

For purposes of this policy, discrimination or harassment based on a person's race, color, national origin, sex, disability, religion, age, pregnancy, childbirth or related medical condition, or other

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protected status, is prohibited. The following are general definitions of what might constitute prohibited harassment.

In general, ethnic or racial slurs or other verbal or physical conduct relating to a person's race, color, national origin, sex, disability, religion, age, pregnancy, childbirth or related medical condition, or other protected status constitute harassment when they unreasonably interfere with the person's work performance or create an intimidating work, instructional or educational environment.

Age harassment (40 years of age and higher) has been defined by federal regulations as a form of age discrimination. It can consist of demeaning jokes, insults or intimidation based on a person's age.

Sexual harassment is defined by federal and state regulations as a form of sex discrimination. It can consist of unwelcome sexual advances, requests for sexual favors, or physical or verbal conduct of a sexual nature by supervisors or others in the work place, classroom or educational environment.

Sexual harassment may exist when:

Submission to such conduct is either an explicit or implicit term and condition of employment or of participation and enjoyment of the school's programs and activities;

Submission to or rejection of such conduct is used or threatened as a basis for employment related decisions, such as promotion, performance, evaluation, pay adjustment, discipline, work assignment, etc., or school program or activity decisions, such as admission, credits, grades, school assignments or playing time.

The conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working, class room or educational environment.

Sexual harassment may include explicit sexual propositions, sexual innuendo, suggestive comments, sexually oriented "kidding" or "teasing", "practical jokes", jokes about gender-specific traits, foul or obscene language or gestures, displays of foul or obscene printed or visual material, and physical contact, such as patting, pinching or brushing against another's body.

Complaint and Grievance Procedures:

Employees or students should initially report all instances of discrimination or harassment to their immediate supervisor or classroom teacher. However, if the employee or student is uncomfortable in presenting the problem to the supervisor or teacher, or if the supervisor or teacher is the problem, the employee or student is encouraged to go to the next level of supervision. In the case of a student, the Principal would be the next or alternative person to contact.

If the employee or student's complaint is not resolved to his or her satisfaction within five (5) to

Article 10 - State and Federal Programs

ten (10) calendar days, or if the discrimination or harassment continues, or if as a student you feel you need immediate help for any reason, please report your complaint to the Superintendent of Callaway Public Schools. If a satisfactory arrangement cannot be obtained through the Superintendent, the complaint may be processed to the Board of Education.

The supervisor, teacher or the Superintendent will thoroughly investigate all complaints. These situations will be treated with the utmost confidence, consistent with resolution of the problem. Based on the results of the investigation, appropriate corrective action, up to and including discharge of offending employees, and disciplinary action up to expulsion against a harassing student, may be taken. Under no circumstances will any threats or retaliation be permitted to be made against an employee or student for alleging in good faith a violation of this policy.

Section 4 **Multicultural Policy**

The philosophy of the District's multicultural education program is that students will have improved ability to function as productive members of society when provided with: (a) an understanding of diverse cultures and races, the manner in which the existence of diverse cultures and races have affected the history of our Nation and the world, and of the contributions made by diverse cultures and races (including but not be limited to African Americans, Hispanic Americans, Native Americans, Asian Americans and European Americans) and (b) with the ability and skills to be sensitive toward and to study, work and live successively with persons of diverse cultures and races. The mission shall also include preparing students to eliminate stereotypes and discrimination or harassment of others based on ethnicity, religion, gender, socioeconomic status, age, or disability.

Section 5 **Notice to Parents of Rights Afforded by Section 504 of the Rehabilitation Act of 1973**

The following is a description of the rights granted to qualifying students with disabilities under Section 504 of the Rehabilitation Act. The intent of the law is to keep you fully informed concerning the decisions about your child and to inform you of your rights if you disagree with any of these decisions. You have the right to:

1. Have your child take part in, and receive benefits from, public education programs without discrimination because of his/her disability.
2. Have the school district advise you of your rights under federal law.
3. Receive notice with respect to identification, evaluation or placement of your child.
4. Have your child receive a free appropriate public education.
5. Have your child receive services and be educated in facilities which are comparable to those provided to every student.
6. Have evaluation, educational and placement decisions made based on a variety of information sources and by persons who know the student and who are knowledgeable about the evaluation data and placement options.
7. Have transportation provided to and from an alternative placement setting (if the setting is a program not operated by the district) at no greater cost to you than would be incurred if the student were placed in a program operated by the district.

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8. Have your child be given an equal opportunity to participate in nonacademic and extracurricular activities offered by the district.
9. Examine all relevant records relating to decisions regarding your child's identification, evaluation and placement.
10. Request mediation or an impartial due process hearing related to decisions or actions regarding your child's identification, evaluation, educational program or placement. (You and your child may take part in the hearing. Hearing requests are to be made to the Superintendent.)
11. File a local grievance.

Section 6 Notification of Rights Under FERPA

The Family Educational Rights and Privacy Act (FERPA) affords parents and students over 18 years of age ("eligible students") certain rights with respect to the student's education records. They are:

1. The right to inspect and review the student's education records within 45 days of the day the District receives a request for access.

Parents or eligible students should submit to the school principal (or appropriate school official) a written request that identifies the record(s) they wish to inspect. The principal will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.

2. The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate or misleading.

Parents or eligible students may ask the School District to amend a record that they believe is inaccurate or misleading. They should write the school principal, clearly identify the part of the record they want changed, and specify why it is inaccurate or misleading. If the District decides not to amend the record as requested by the parent or eligible student, the District will notify the parent or eligible student of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent.

One exception which permits disclosure without consent is disclosure to school officials with legitimate educational interests. A school official is a person employed by the District as an administrator, supervisor, instructor or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the School Board; a person or company with whom the District has contracted to perform a special task (such as an attorney, auditor, medical consultant or therapist); or a parent or student serving on an official committee, such as a disciplinary or grievance committee or assisting another school official in performing his or her tasks.

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A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility.

Upon request, the District discloses education records without consent to officials of another School District in which a student seeks or intends to enroll.

4. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the District to comply with the requirements of FERPA. The name and address of the office that administers FERPA is:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, S.W.
Washington, D.C. 20202-4605

Notice Concerning Directory Information

The District may disclose directory information. The types of personally identifiable information that the District has designated as directory information are as follows:

1. Student's Name, address, telephone listing, and the name, address, telephone listings (if not unlisted), e-mail address and work or other contact information of the student's parent/guardian or other adult acting in loco parentis or with authority to act as parent or guardian in educational matters for the student;
2. School and dates of attendance;
3. Student's current grade;
4. Student's enrollment status (e.g. full-time or part-time);
5. Student's date of birth and place of birth;
6. Student's extra-curricular participation;
7. Student's achievement awards or honors;
8. Student's weight and height if a member of an athletic team;
9. Student's photograph; and
10. School or school district the student attended before he or she enrolled in Callaway Public Schools.

Notwithstanding the foregoing, the District does not designate as directory information personally identifiable information from students' education records where the District determines that the disclosure to the potential recipient poses a risk to student safety or well-being, including but not limited to circumstances where the potential recipient is a registered sex offender and the personally identifiable information would permit the potential recipient to communicate with or otherwise contact the student.

A parent or eligible student has the right to refuse to let the District designate information about the student as directory information. The period of time within which a parent or eligible student has to notify the District in writing that he or she does not want information about the student designated as directory information is as follows: two (2) weeks from the time this information is first received. Please contact the Superintendent's office to indicate your refusal to have your child's information designated as directory information.

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The District may disclose information about former students without meeting the conditions in this section.

The District's policy is for education records to be kept confidential except as permitted by the FERPA law, and the District does not approve any practice which involves an unauthorized disclosure of education records. In some courses student work may be displayed or made available to others. Also, some teachers may have persons other than the teacher or school staff, such as volunteers or fellow students, assist with the task of grading student work and returning graded work to students. The District does not either approve or disapprove such teaching practices, and designates such student work as directory information and/or as non-education records. Each parent and eligible student shall be presumed to have accepted this designation in the absence of the parent or eligible student giving notification to the District in writing in the manner set forth above pertaining to the designation of directory information. Consent will be presumed to have been given in the absence of such a notification from the parent or eligible student.

Notice Concerning Designation of Law Enforcement Unit:

The District designates the Callaway Police Department as the District's "law enforcement unit" for purposes of (1) enforcing any and all federal, state or local law, (2) maintaining the physical security and safety of the schools in the District, and (3) maintaining safe and drug free schools.

Section 7 Notice Concerning Disclosure of Student Recruiting Information

The No Child Left Behind Act requires that the District provide military recruiters and institutions of higher education access to secondary school students' names, addresses, and telephone listings. Parents and secondary students have the right to request that the District not provide this information (i.e., not provide the student's name, address, and telephone listing) to military recruiters or institutions of higher education, without their prior written parental consent. The District will comply with any such request.

Section 8 Notice Concerning Staff Qualifications

The No Child Left Behind Act gives parents/guardians the right to get information about the professional qualifications of their child's classroom teachers. Upon request, the District will give parents/guardians the following information about their child's classroom teacher:

1. Whether the teacher has met State qualifications and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.
2. Whether the teacher is teaching under an emergency or provisional teaching certificate.
3. The baccalaureate degree major of the teacher. You may also get information about other graduate certification or degrees held by the teacher, and the field of discipline of the certification or degree. We will also, upon request, tell parents/guardians whether their child is being provided services by a paraprofessional and, if so, the qualifications of the paraprofessional. The request for information should be made to an administrator in your child's school building. The information will be provided to you in a timely manner. Finally, the District will give timely notice to you if your child has been assigned, or has been taught for four (4) or more consecutive weeks by a teacher who does not meet the requirements of the Act.

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Section 9 Student Privacy Protection Policy

It is the policy of Callaway Public Schools to develop and implement policies which protect the privacy of students in accordance with applicable laws. The District's policies in this regard include the following:

Right of Parents to Inspect Surveys Funded or Administered by the United States Department of Education or Third Parties: Parents shall have the right to inspect, upon the parent's request, a survey created by and administered by either the United States Department of Education or a third party (a group or person other than the District) before the survey is administered or distributed by the school to the parent's child.

Protection of Student Privacy in Regard to Surveys of Matters Deemed to be Sensitive: The District will require, for any survey of students which contain one or more matters deemed to be sensitive (see section headed "Definition of Surveys of Matters Deemed to be Sensitive"), that suitable arrangements be made to protect student privacy (that is, the name or other identifying information about a particular student). For such surveys, the District will also follow the procedures set forth in the section entitled: "Notification of and Right to Opt-Out of Specific Events."

Right of Parents to Inspect Instructional Materials: Parents have the right to inspect, upon reasonable request, any instructional material used as part of the educational curriculum for their child. Reasonable requests for inspection of instructional materials shall be granted within a reasonable period of time after the request is received. Parents shall not have the right to access academic tests or academic assessments, as such are not within the meaning of the term "instructional materials" for purposes of this policy. The procedures for making and granting a request to inspect instructional materials are as follows: the parent shall make the request, with reasonable specificity, directly to the building principal. The building principal, within five (5) school days, shall consult with the teacher or other educator responsible for the curriculum materials. In the event the request can be accommodated, the building principal shall make the materials available for inspection or review by the parent, at such reasonable times and place as will not interfere with the educator's intended use of the materials. In the event there is a question as to the nature of the curriculum materials requested or as to whether the materials are required to be provided, the building principal shall notify the parent of such concern, and assist the parent with forming a request which can reasonably be accommodated. If the parent does not formulate such a request, and continues to desire certain curriculum materials, the parent shall be asked to make their request to the Superintendent.

Rights of Parents to be Notified of and to Opt-Out of Certain Physical Examinations or Screenings. The general policy and practice of the District is to not administer physical examinations or screenings of students which require advance notice or parental opt-out rights under the applicable federal laws, for the reason that the physical examinations or screenings to be conducted by the District will usually fit into one of the following exceptions: (1) hearing, vision, or scoliosis screenings; (2) physical examinations or screenings that are permitted or required by an applicable State law; and (3) surveys administered to students in accordance with the Individuals with Disabilities Education Act. For physical examinations or screenings which do not fit into the

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applicable exceptions, the District will follow the procedures set forth in the section entitled: “Notification of and Right to Opt-Out of Specific Events.”

Protection of Student Privacy in Regard to Personal Information Collected from Students: The general policy and practice of the District is to not engage in the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information. The District will make reasonable arrangements to protect student privacy to the extent possible in the event of any such collection, disclosure, or use of personal information. “Personal information” for purposes of this policy means individually identifiable information about a student including: a student or parent’s first and last name, home address, telephone number, and social security number. The term “personal information,” for purposes of this policy, does not include information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions. This exception includes the following examples: (i) college or postsecondary education recruitment, or military recruitment; (ii) book clubs, magazines, and programs providing access to low-cost literary products; (iii) curriculum and instructional materials used by elementary schools and secondary schools; (iv) tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about student, or to generate other statistically useful data for the purpose of securing such tests and assessments, and the subsequent analysis and public release of the aggregate data from such tests and assessments; (v) the sale by student of products or services to raise funds for school-related or education-related activities; (vi) student recognition programs.

Parental Access to Instruments used in the Collection of Personal Information: While the general practice of the District is to not engage in the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, parents shall have the right to inspect, upon reasonable request, any instrument which may be administered or distributed to a student for such purposes. Reasonable requests for inspection shall be granted within a reasonable period of time after the request is received. The procedures for making and granting such a request are as follows: the parent shall make the request, with reasonable specificity, directly to the building principal and shall identify the specific act and the school staff member or program responsible for the collection, disclosure, or use of personal information from students for the purpose of marketing that information. The building principal, within five (5) school days, shall consult with the school staff member or person responsible for the program which has been reported by the parent to be responsible for the collection, disclosure, or use of personal information from students. In the event such collection, disclosure, or use of personal information is occurring or there is a plan for such to occur, the building principal shall consult with the Superintendent for determination of whether the action shall be allowed to continue. If not, the instrument for the collection of personal information shall not be given to any students. If it is to be allowed, such instrument shall be provided to the requesting parent as soon as such instrument can be reasonably obtained.

Annual Parental Notification of Student Privacy Protection Policy: The District provides parents with reasonable notice of the adoption or continued use of this policy and other policies related to student privacy. Such notice shall be given to parents of students enrolled in the District at least

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annually, at the beginning of the school year, and within a reasonable period of time after any substantive change in such policies.

Notification to Parents of Dates of and Right to Opt-Out of Specific Events: The District will directly notify the parents of the affected children, at least annually at the beginning of the school year, of the specific or approximate dates during the school year when any of the following activities are scheduled, or are expected to be scheduled:

The collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information. (Note: the general practice of the District is to not engage in the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information).

Surveys of students involving one or more matters deemed to be sensitive in accordance with the law and this policy; and,

Any non-emergency, invasive physical examination or screening that is required as a condition of attendance; administered by the school and scheduled by the school in advance; and not necessary to protect the immediate health and safety of the student or of other students. (Note: the general practice of the District is to not engage in physical examinations or screenings which require advance notice, for the reason that the physical examinations or screenings to be conducted by the District will usually fit into one of the following exceptions to the advance notice requirement and parental opt-out right: (1) hearing, vision, or scoliosis screenings; (2) physical examinations or screenings that are permitted or required by an applicable State law, and (3) surveys administered to students in accordance with the Individuals with Disabilities Education Act).

Parents shall be offered an opportunity in advance to opt their child out of participation in any of the above listed activities.

In the case of a student of an appropriate age (that is, a student who has reached the age of 18, or a legally emancipated student), the notice and opt-out right shall belong to the student.

Definition of Surveys of Matters Deemed to be Sensitive: Any survey containing one or more of the following matters shall be deemed to be “sensitive” for purposes of this policy:

1. Political affiliations or beliefs of the student or the student’s parent;
2. Mental or psychological problems of the student or the student’s parent;
3. Sex behavior or attitudes;
4. Illegal, anti-social, self-incriminating or demeaning behavior;
5. Critical appraisals of other individuals with whom the student has close family relationships;
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
7. Religious practices, affiliations, or beliefs of the students or the student’s parent;

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8. Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).

Section 10 Parental Involvement Policies

A. General - Parental/Community Involvement in Schools:

Callaway Public Schools welcomes parental involvement in the education of their children. We recognize that parental involvement increases student success. It is the District's policy to foster and facilitate, to the extent appropriate and in their primary language, parental information about, and involvement in, the education of their children. Policies and regulations are established to protect the emotional, physical and social well-being of all students.

1. Parental involvement is a part of the ongoing and timely planning, review and improvement of district and building programs.
2. Parents are encouraged to support the implementation of district policies and regulations.
3. Parents are encouraged to monitor their student's progress by reviewing quarterly report cards and attending parent-teacher conferences.
4. Textbooks, tests and other curriculum materials used in the district are available for review by parents upon request.
5. Parents are provided access to records of students according to law and school policy.
6. Parents are encouraged to attend courses, assemblies, counseling sessions and other instructional activities with prior approval of the proper teacher or counselor and administrator. Parents' continued attendance at such activities will be based on the students' well-being.
7. Testing occurs in this school district as determined to be appropriate by district staff to assure proper measurement of educational progress and achievement.
8. Parents submitting written requests to have their student excused from testing, classroom instruction and other school experiences will be granted that request when possible and educationally appropriate. Requests should be submitted to the proper teacher or administrator within a reasonable time prior to the testing, classroom instruction or other school experience and should be accompanied by a written explanation for the request. A plan for an acceptable alternative shall be approved by the proper teacher and administrator prior to, or as a part of, the granting of any parent request.
9. Participation in surveys of students occurs in this district when determined appropriate by district staff for educational purposes. Parents will be notified prior to the administration of surveys in accordance with district policy. Timely written parental requests to remove students from such surveys will be granted in accordance with district policy and law. In some cases, parental permission must be given before the survey is administered.
10. Parents are invited to express their concerns, share their ideas and advocate for their children's education with board members, administrators and staff.
11. School district staff and parents will participate in an annual evaluation and revision, if needed, of the content and effectiveness of the parental involvement policy.

B. Title I Parental Involvement Policy:

The District's Title I Parental Involvement Policy is established in compliance with the No Child Left Behind Act. The District has a parental involvement policy applicable to parents of all

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children. The parental involvement policy applicable to parents of all children is not replaced by this Title I Parental Involvement Policy and shall continue to be applicable to all parents, including parents participating in Title I programs.

It is the policy of the District to implement programs, activities, and procedures for the involvement of parents in Title I programs consistent with the Title I laws. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of participating children.

Expectations for Parental Involvement: It is the expectation of the District that parents of participating children will have opportunities available for parental involvement in the programs, activities, and procedures of the District's Title I program. The term "parental involvement" means the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring—(A) that parents play an integral role in assisting their child's learning; (B) that parents are encouraged to be actively involved in their child's education at school; (C) that parents are full partners in their child's education and are included, as appropriate, in decision making and on advisory committees to assist in the education of their child; and (D) the carrying out of other activities, such as those described in this parental involvement policy. The District intends to meet this expectation through the following activities:

1. Involving parents in the joint development of the District's Title I plan and the processes of school review and school improvement.
2. Providing coordination, technical assistance, and other support necessary to assist participating schools in planning and implementing effective parental involvement activities to improve student academic achievement and school performance.
3. Building the schools' and parents' capacity for strong parental involvement.
4. Coordinating and integrating parental involvement strategies under Title I with parental involvement strategies under other programs.
5. Conducting, with the involvement of parents, an annual evaluation of the content and effectiveness of the parental involvement policy in improving the academic quality of the schools served under the Title I program, including identifying barriers to greater participation by parents in Title I programs, with particular attention to parents who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background, and use the findings of such evaluation to design strategies for more effective parental involvement, and to revise, if necessary, the parental involvement policies of the District.
6. Involving parents in the activities of the schools served under Title I.

Policy Involvement: Each school served under the Title I program will:

1. Convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's participation under the Title I program and to explain the requirements of the Title I program.

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2. Offer a flexible number of meetings, such as meetings in the morning or evening. If sufficient funds are provided for this purpose, the District may assist parental involvement in such meetings by offering transportation, child care, or home visits.
3. Involve parents, in an organized, ongoing, and timely way, in the planning, review, and improvement of Title I programs.
4. Provide parents of participating children: (1) timely information about programs under Title I, (2) a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet; and (3) if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible.
5. If the District operates a school-wide program under Title I and such plan is not satisfactory to the parents of participating children, submit any parental comments on the plan when the school makes the plan available to the District.

Shared Responsibilities for High Student Academic Achievement: As a component of the District's parental involvement policy, each school served under the Title I program will jointly develop with parents for all children served under the Title I program a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the State's high standards. Such compact shall: (1) describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables the children served under Title I to meet the State's student academic achievement standards and the ways in which each parent will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, and television watching; volunteering in their child's classroom; and participating, as appropriate, in decisions relating to the education of their children and positive use of extracurricular time; and (2) address the importance of communication between teachers and parents on an ongoing basis through, at a minimum: (i) parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual child's achievement; (ii) frequent reports to parents on their children's progress; and (iii) reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities.

Building Capacity for Involvement: To ensure effective involvement of parents and to support a partnership among the District, parents, and the community to improve student academic achievement, each school participating in the Title I program and the District: (1) shall provide assistance to participating parents, as appropriate, in understanding such topics as the State's academic content standards and State student academic achievement standards, State and local academic assessments, the requirements of Title I and how to monitor a child's progress and work with educators to improve the achievement of their children; (2) shall provide materials and training to help parents work with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement; (3) shall educate teachers, student service personnel, principals, and other staff, with the assistance of parents, in the value and utility of contributions of parents, and in how to reach out to, communicate

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with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school; (4) shall, to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with Head Start, Reading First, Early Reading First, Even Start, the Home Instruction Programs for Preschool Youngsters, the Parents as Teacher Program, and public preschool and other programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children; (5) shall ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format, and to the extent practicable, in a language the parents can understand; (6) may involve parents in the development of training for teachers, principals, and other educators to improve the effectiveness of such training; (7) may provide necessary literacy training from funds received under Title I if the District has exhausted all other reasonably available sources of funding for such training; (8) may pay reasonable and necessary expenses associated with parental involvement activities, including transportation and child care costs, to enable parents to participate in school-related meetings and training sessions; (9) may train parents to enhance the involvement of other parents; (10) may arrange school meetings at a variety of times, or conduct in-home conferences between teachers or other educators, who work directly with participating children, with parents who are unable to attend such conferences at school, in order to maximize parental involvement and participation; (11) may adopt and implement model approaches to improving parental involvement; (12) may establish a district-wide parent advisory council to provide advice on all matters related to parental involvement in programs supported under Title I; (13) may develop appropriate roles for community-based organizations and businesses in parent involvement activities; and (14) shall provide such other reasonable support for parental involvement activities under Title I as parents may request.

Accessibility: In carrying out the parental involvement activities for this Title I Parental Involvement policy, the District shall provide full opportunities for the participation of parents with limited English proficiency, parents with disabilities, and parents of migratory children, including providing information and school reports required under Title I in a format and, to the extent practicable, in a language such parents understand.

Use, Distribution, and Updating of this Policy: This Title I Parental Involvement Policy shall be incorporated into the District's Title I plan, shall be distributed to parents of participating children, shall be made available to the local community, and shall be updated periodically to meet the changing needs of the parents and the school.

Section 11 Homeless Students Policy

Homeless children for purposes of this Policy generally include children who lack a fixed, regular, and adequate nighttime residence, as further defined by applicable federal and state law.

No Stigmatization or Segregation of Homeless Students: It is the District's policy and practice to ensure that homeless children are not stigmatized or segregated by the District on the basis of their status as homeless.

Homeless Coordinator: The Homeless Coordinator shall serve as the school liaison for homeless

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children and youth and shall ensure that: (1) homeless children are identified by school personnel; (2) homeless children enroll in, and have a full and equal opportunity to succeed in, school; (3) homeless children and their families receive educational service for which they are eligible and referrals to health, dental, and mental health services and other appropriate services; (4) the parents or guardians of homeless children are informed of the educational and related opportunities available to their children and provided with meaningful opportunities to participate in the education of their children; (5) public notice of the educational rights of homeless children is disseminated where such children receive services under the federal homeless children laws, such as schools, family shelters, and soup kitchens; (6) enrollment disputes are mediated in accordance with law; and (7) the parents or guardians of homeless children, and any unaccompanied youth, are fully informed of transportation services available under law. The Homeless Coordinator shall coordinate with State coordinators and community and school personnel responsible for the provisions of education and related services to homeless children. The Homeless Coordinator may designate duties hereunder as the Homeless Coordinator determines to be appropriate.

Enrollment of and Services to Homeless Children: A homeless child shall be enrolled in compliance with law and be provided services comparable to services offered to other students in the school in which the homeless child has been placed. Placement of a homeless child is determined based on the child's "school of origin" and the "best interests" of the child. The "school of origin" means the school that the child attended when permanently housed or the school in which the child was last enrolled. Placement decisions shall be made according to the District's determination of the child's best interests, and shall be at either: (1) the child's school of origin for the duration of the child's homelessness (or, if the child becomes permanently housed during the school year, for the remainder of that school year) or (2) the school of the attendance area where the child is actually living. To the extent feasible, the placement shall be in the school of origin, except when such is contrary to the wishes of the homeless child's parent or legal guardian. If the placement is not in the school of origin or a school requested by the homeless child's parent or legal guardian, the District shall provide a written explanation of the placement decision and a statement of appeal rights to the parent or guardian as provided in Nebraska Rule 19.

If the homeless child is an unaccompanied youth, the Homeless Coordinator shall assist in the placement decision, consider the views of the unaccompanied youth, and provide the unaccompanied youth with notice of the right to appeal. The process to resolve disputes concerning the enrollment or placement of a homeless child or youth is as follows:

1. The district shall provide a written response and explanation of a decision regarding any complaint or dispute of a parent, guardian or other person having legal or actual charge or control of a homeless child or youth within thirty (30) calendar days of the time such complaint or dispute is brought;
2. The enrollment of the homeless child or youth in the school where enrollment is sought during the time such dispute is being considered;
3. And notice of the right to appeal as provided in Nebraska Rule 19.

Any parent, guardian or other person having legal or actual charge or control of a homeless child or youth that is dissatisfied with the decision of a school district after the dispute resolution process

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may file an appeal with the Commissioner of the Nebraska Department of Education within thirty (30) calendar days of receipt of the decision. Such appeals are informal and shall be submitted to the Commissioner in writing, as outlined in Nebraska Department of Education Rule 19, Section 005.03. The District shall immediately contact the school last attended by the homeless child to obtain relevant academic and other records. If the homeless child needs to obtain immunizations or medical records, the District shall immediately refer the parent or guardian of the homeless child to the Homeless Coordinator, who shall assist in obtaining necessary immunizations or medical records. The District may nonetheless require the parent or guardian of the homeless child to submit contact information.

Transportation will be provided to homeless students, to the extent required by law and comparable to that provided to students who are not homeless, upon request of the parent or guardian of the homeless child, or by the Homeless Coordinator in the case of an unaccompanied youth, as follows: (1) if the homeless child's school of origin is in the District, and the homeless child continues to live in the District, transportation to and from the school of origin shall be provided by the District; and (2) if the homeless child lives in a school other than the District, but continues to attend the Callaway Public Schools based on it being the school of origin, the new school and Callaway Public Schools shall agree upon a method to apportion the responsibility and costs for providing the child with transportation to and from the school of origin and, if they are unable to agree, the responsibility and cost for transportation shall be shared equally.

Section 12 Breakfast and Lunch Programs

The District has agreed to participate in the National School Lunch Program and accepts responsibility for providing free and reduced price meals to eligible children in the schools under its jurisdiction. The District provides the United States Department of Agriculture's required nondiscrimination statement:

In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, disability, religion, age, pregnancy, childbirth or related medical condition, or other protected status.

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, One Petticoat Lane, 1010 Walnut Street, 3rd Floor, Suite 320, Kansas City, Missouri 64106, (816) 268-0550 (voice), Fax (816) 268-0599, (800) 877-8339 (telecommunications device for the deaf), or ocr.kansascity@ed.gov. USDA is an equal opportunity provider and employer.

The school food authority assures the State Department of Education that the school system will uniformly implement the following policy to determine children's eligibility for free and reduced price meals in all National School Lunch Programs. In fulfilling its responsibilities the school food authority:

1. Agrees to serve meals free to children from families whose income meets eligibility guidelines.
2. Agrees to serve meals at a reduced price to children from families whose income falls between free meal scale and the poverty guidelines.

Article 10 - State and Federal Programs

3. Agrees to provide these benefits to any child whose family's income falls within the criteria in Attachment A after deductions are made for the following special hardship conditions which could not reasonably be anticipated or controlled by the household: Unusually high medical expenses; shelter costs in excess of 30 percent of reported income; special education expenses due to the mental or physical condition of a child; disaster or casualty losses.

4. In addition, agrees to provide these benefits to children from families who are experiencing strikes, layoffs and unemployment which cause the family income to fall within the criteria set forth in federal guidelines.

5. Agrees there will be no physical segregation of, nor any other discrimination against, any child because of his inability to pay the full price of the meal. The names of the children eligible to receive free and reduced price meals shall not be published, posted or announced in any manner and there shall be no overt identification of any such children by use of special tokens or tickets or any other means. Further assurance is given that children eligible for free or reduced price meals shall not be required to: Work for their meals; use a separate lunch room; go through a separate serving line; enter the lunchroom through a separate entrance; eat meals at a different time; or eat a meal different from the one sold to children paying the full price.

6. Agrees in the operation of child nutrition programs, no child shall be discriminated against because of race, sex, color, or national origin.

7. Agrees to establish and use a fair hearing procedure for parental appeals to the school's decisions on applications and for school officials' challenges to the correctness of information contained in an application or to be continued eligibility of any child for free or reduced price meals. During the appeal and hearing the child will continue to receive free or reduced priced meals. A record of all such appeals and challenges and their dispositions shall be retained for three (3) years. Prior to initiating the hearing procedures, the parent or local school official may request a conference to provide an opportunity for the parent and school official to discuss the situation, present information, and obtain an explanation of data submitted in the application and decisions rendered. Such a conference shall not in any way prejudice or diminish the right to a fair hearing. The hearing procedure shall provide the following:

- A publicly-announced, simple method for making an oral or written request for a hearing.
- An opportunity to be assisted or represented by an attorney or other person.
- An opportunity to examine, prior to and during the hearing, the documents and records presented to support the decision under appeal.
- Reasonable promptness and convenience in scheduling a hearing and adequate notice as to the time and place of the hearing.
- An opportunity to present oral or documentary evidence and arguments supporting a position without undue interference.
- An opportunity to question or refute any testimony or other evidence and to confront and cross-examine any adverse witnesses.
- The hearing be conducted and the decision made by a hearing official who did not participate in the decision under appeal or in any previous conference.
- The parties concerned and any designated representative thereof be notified in writing of the decision of the hearing official.

8. Agrees to designate the Superintendent to review applications and make determinations of eligibility. This official will use the criteria outlined in this policy to determine which individual

Article 10 - State and Federal Programs

children are eligible for free or reduced price meals.

9. Agrees to develop and send to each child's parent or guardian a letter as outlined by State Department of Education including an application form for free or reduced price meals at the beginning of each school year. Applications may be filed at any time during the year. All children from a family will receive the same benefits.

The following information will be available in the office of the Superintendent:

- Eligibility criteria for free and reduced meals
- Parent letter and application
- Public release
- Collection procedure

Section 13 Dating Violence Prevention

The board prohibits behavior that has a negative impact on student health, welfare, safety, and the school's learning environment. Incidents of dating violence will not be tolerated on school grounds, in district vehicles, or at school sponsored activities or school-sponsored athletic events.

Dating violence is defined as a pattern of behavior where one person uses threats of, or actually uses, physical, sexual, verbal, or emotional abuse to control his or her dating partner. Dating partner means any person, regardless of gender, involved in an intimate relationship with another person primarily characterized by the expectation of affectionate involvement whether casual, serious or long-term.

The district will provide appropriate training to staff and incorporate within its educational program age-appropriate dating violence education that shall include, but not be limited to, defining dating violence, recognizing dating violence warning signs, and identifying characteristics of healthy dating relationships.

Article 10 - State and Federal Programs

Section 1 Notice of Nondiscrimination

The Callaway Public Schools does not discriminate on the basis of race, color, national origin, sex, disability, religion, age, pregnancy, childbirth or related medical condition, or other protected status in the admission, access to its facilities or programs or activities, treatment, or employment.

Section 2 Designation of Coordinators

Any person having concerns or needing information about the District's compliance with anti-discrimination laws or policies should contact the District's designated Coordinator for the applicable anti-discrimination law.

Law, Policy or Program	Issue or Concern	Coordinator
Title VI	Discrimination or harassment based on race, color, or national origin; harassment	Superintendent
Title IX	Discrimination or harassment based on sex; gender equity	Superintendent
Section 504 of the Rehabilitation Act and the Americans with Disability Act (ADA)	Discrimination, harassment or reasonable accommodations of persons with disabilities	Superintendent
Homeless student laws	Children who are homeless	Superintendent
Safe and Drug Free Schools and Communities	Safe and drug free schools	Superintendent

The Coordinator may be contacted at: 101 North Needham, PO Box 280, Callaway, Nebraska 68825, telephone number (308) 836-2272.

Section 3 Anti-discrimination & Harassment Policy

Elimination of Discrimination. The Callaway Public Schools hereby gives this statement of compliance and intent to comply with all state and federal laws prohibiting discrimination or harassment and requiring accommodations. This school district intends to take necessary measures to assure compliance with such laws against any prohibited form of discrimination or harassment or which require accommodations.

Preventing Harassment and Discrimination of Students.

Purpose: Callaway Public Schools is committed to offering employment and educational opportunities to its employees and students in a climate free of discrimination. Accordingly, unlawful discrimination or harassment of any kind by administrators, teachers, co-workers, students or other persons is prohibited. In addition, Callaway Public Schools will try to protect employees and students from reported discrimination or harassment by non-employees or others in the work place and educational environment.

For purposes of this policy, discrimination or harassment based on a person's race, color, national

**CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180
CALLAWAY, NEBRASKA**

FINANCIAL STATEMENTS

August 31, 2025

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

August 31, 2025

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INDEPENDENT AUDITOR'S REPORT

**Board President and Board of Education
Callaway Public Schools District No. 180
Callaway, Nebraska**

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each fund of Callaway Public Schools District No. 180, Callaway, Nebraska (the "District"), as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District'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 financial position – modified cash basis of the governmental activities and each fund of the District, as of August 31, 2025, and the respective changes in modified cash basis financial position for all funds of the District for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the school district, 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 opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee

that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Matters

Other information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information and the statements, and schedules listed under "other information" in the table of contents are presented for purposes of additional analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Mitchell Inman CPA, P.C.

October 30, 2025
North Platte, Nebraska



CALLAWAY PUBLIC SCHOOL

PO Box 280
101 N. Needham Avenue
Callaway, NE 68825

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Fax: 308-836-2771
Web: www.callawaypublicschools.org

"Shaping the World One Child at a Time!"

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Callaway School District No. 180's (the "District") annual audit report presents our discussion and analysis of the school district's financial performance during the fiscal year that ended on August 31, 2025. Please read it in conjunction with the district's financial statements, which follow this section.

I. Using This Annual Report

A. Report Components

This annual report consists of five parts as follows:

1. Government-Wide Financial Statements

The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis provides information about the activities of the District government-wide (or "as a whole").

2. Fund Financial Statements

Fund financial statements focus on the individual parts of the District's government. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about each fund. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending.

3. Notes to the Financial Statements

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

4. Management Discussion and Analysis

This Management Discussion and Analysis (MD&A) and the Statements of Cash Receipts, Disbursements, and Fund Balance – Budget Comparison Schedule – modified cash basis represent financial information required to be presented by Rule 1 of the Nebraska Department of Education. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes to the financial statements (referred to as "the basic financial statements").

5. Other Information

This other information is provided to address certain specific needs of various users of the district's annual report.

B. Basis of Accounting

The District has elected to present the government-wide and the fund financial statements using the modified cash basis of accounting. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The use of the modified cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts in the State of Nebraska.

Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues and expenses. Under the District's modified cash basis of accounting, revenues are recognized when cash is received by the District and expenditures are recognized when cash is disbursed by the District. Only cash and investment balances are reported as assets; liabilities are not recorded. Therefore,

when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Reporting the District as a Whole

1. The District's Reporting Entity Presentation

The District's financial statements are presented as the primary government and include all significant schools, departments, activities and organizations for which the District is financially accountable. The District has determined there are no potential component units that meet the criteria as set forth by GASB for inclusion in the financial statements.

2. The Government-Wide Statements

One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's activities resulting from the use of the modified cash basis of accounting.

These two government-wide statements report the District's net position and changes in them. Over time, increases or decreases in the District's cash and investments are one indicator of whether its financial health is improving or deteriorating. The reader also needs to consider the other assets and liabilities which are not presented in these financial statements and other non-financial factors, such as changes in the District's property tax base and the condition of the District's capital assets (mainly buildings) to assess the overall health of the District.

3. The Fund Financial Statement

The fund financial statements provide detailed information about the District's funds – not the District as a whole.

Some funds are required to be established by State law, however the District is allowed to establish certain other funds to help it control and manage money for particular purposes.

The District has one type of fund as follows:

- a. **Governmental Funds** – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the cash and investment balances left at year-end that are available for spending. Governmental fund information helps you determine (through a review of changes to fund balances), whether there is more or less available cash and investments that can be spent to finance the District's programs. The District considers all of its funds to be significant or major governmental funds.

The District currently has no proprietary or fiduciary funds. Proprietary funds are used to account for funds in which the District would charge a fee to customers to help it cover all or most of the cost of certain services it provides. Fiduciary funds are used to account for assets that are held in a trustee or fiduciary capacity.

II. Overview of District

A. Schools

The District is a K-12 school system located in Callaway, Nebraska.

The District is composed of one school (grades K-12). All of the buildings in the District are located in Custer County, Nebraska.

B. Students

For the year ended August 31, 2025, the average daily membership was 142.08 students. The average daily membership for the last five years at August 31 was:

<u>Year</u>	<u>Membership</u>
2024	150.92
2023	153.78
2022	174.96
2021	161.69
2020	182.61

The average per pupil cost statewide for 2024-2025 was \$17,204.67. The District's per pupil costs for the last five years:

<u>Year</u>	<u>Per Pupil Cost</u>
2024-2025	\$ 36,056.00
2023-2024	32,793.00
2022-2023	30,176.00
2021-2022	25,935.00
2020-2021	26,609.00

C. Personnel

For the year ended August 31, 2025, the District had approximately 29 full time certified employees, 15 full time non-certified employees, and used substitutes on various occasions.

Payroll wages for the last five years:

2024-2025	\$ 2,610,023.34
2023-2024	2,437,544.74
2022-2023	2,417,286.63
2021-2022	2,387,864.52
2020-2021	2,321,613.00
2019-2020	2,326,268.00

D. Valuation

The assessed valuation of property within the District for the last five years:

2024-2025	\$ 497,385,277
2023-2024	483,525,350
2022-2023	472,463,468
2021-2022	471,846,285
2020-2021	478,419,333
2019-2020	498,012,051

E. Tax Levy

The District's tax levy by fund for the last five years:

<u>Year</u>	<u>General</u>	<u>Building</u>
2024-2025	0.649884	0.010053
2023-2024	0.669300	0.028200
2022-2023	0.714700	0.026700
2021-2022	0.710700	0.032100
2020-2021	0.686500	0.031600
2019-2020	0.649900	0.040600

F. Funds

The school maintains the following funds: General Fund, Depreciation Fund, Employee Benefit Fund, Activities Fund, School Nutrition Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund. Descriptions for the funds can be found in the School District's Audit "Notes to Basic Financial Statements".

G. Financial Highlights

Following is condensed financial information comparing the current year to prior year:

	August 31, 2025		August 31, 2024	
	Budget	Actual	Budget	Actual
Net position, beginning	3,107,350.00	\$ 2,293,970.77	\$ 2,276,903.09	\$ 2,356,456.13
Total revenues	4,762,513.00	4,989,594.64	4,795,754.20	5,085,462.42
Total expenditures	<u>6,316,188.00</u>	<u>5,447,096.42</u>	<u>6,121,668.38</u>	<u>5,147,947.78</u>
Net position, ending	<u>1,553,675.00</u>	<u>\$ 1,836,468.99</u>	<u>\$ 950,988.91</u>	<u>\$ 2,293,970.77</u>

The School District's audit "Other information" breaks down in detail the revenues, expenditures, individual funds, transfers, and budget information.

H. Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, students, and other user's a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the Business Office of Callaway Public School District No. 180, P.O. Box 280, Callaway, Nebraska 68825. Our telephone number is (308) 836-2272 or our fax number is (308) 836-2771.

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2025

ASSETS

		<u>Governmental Activities</u>
Cash and cash equivalents	\$	1,403,496.67
Cash held with county treasurers		<u>432,972.32</u>
Total Assets	\$	<u><u>1,836,468.99</u></u>

NET POSITION

Fund balances:		
Restricted:		
Special building	\$	245,450.06
Qualified capital purpose undertaking		-
Unrestricted:		
Board designated:		
Depreciation fund		26,266.92
Employee benefit fund		58,423.76
Undesignated:		
General fund		1,167,214.92
School nutrition fund		56,323.83
Activities fund		<u>282,789.50</u>
Total Net Position	\$	<u><u>1,836,468.99</u></u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For The Fiscal Year Ended August 31, 2025

Functions/Programs	<u>Disbursements</u>	<u>Program Receipts</u>		<u>School District</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net (Disbursements) Receipts and Changes in Net Position</u>
Primary Government:				
Governmental Activities:				
Instruction	\$ 2,581,685.13	\$ -	\$ 405,864.86	\$ (2,175,820.27)
Support Services:				
Pupils	344,739.40	-	-	(344,739.40)
Staff	116,432.68	-	-	(116,432.68)
General administration	206,647.86	-	-	(206,647.86)
Office of the principal	250,596.23	-	-	(250,596.23)
Business	175,909.04	-	-	(175,909.04)
Operation of plant	268,181.90	-	-	(268,181.90)
Maintenance of plant	134,995.39	-	-	(134,995.39)
Pupil transportation	286,019.58	-	-	(286,019.58)
State programs	26,566.10	-	6,900.00	(19,666.10)
Capital outlay	232,506.48	-	-	(232,506.48)
Corporate grants	2,000.00	-	2,758.94	758.94
Federal programs	193,141.56	-	204,468.15	11,326.59
Activities	241,281.07	227,645.29	19,666.03	6,030.25
School Nutrition	216,232.21	61,269.88	66,747.11	(88,215.22)
Net program receipts (disbursements)	\$ 5,276,934.63	\$ 288,915.17	\$ 706,405.09	\$ (4,281,614.37)
General receipts:				
Taxes:				
Property				\$ 1,956,491.90
Public Power taxes				1,540.52
Motor vehicle				147,738.24
Property tax credit				1,288,954.42
Fines and licenses				11,750.94
State sources				356,083.84
Interest income				52,841.94
Other				8,710.79
Total general receipts				3,824,112.59
Increase (decrease) in net position				(457,501.78)
Net position - beginning of year				2,293,970.77
Net position - end of year				\$ 1,836,468.99

See Notes to the Basic Financial Statements

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENT OF FUND BALANCES AND CHANGES IN FUND BALANCES -
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
For The Fiscal Year Ended August 31, 2025

	General Employee / Deprec	Activity Fund	School Nutrition Fund
Receipts:			
Local receipts	\$ 2,072,912.08	\$ -	\$ 7,166.24
County receipts	11,887.66	-	-
State receipts	2,038,011.03	-	827.29
Federal receipts	204,468.15	-	65,919.82
Sales of lunches	-	-	61,269.88
Activities	-	247,311.32	-
Interest	44,364.39	-	84.40
Total receipts	<u>4,371,643.31</u>	<u>247,311.32</u>	<u>135,267.63</u>
Disbursements:			
Instructional services	2,581,453.13	-	-
Support services	1,783,522.08	-	-
Other salaries and benefits	232.00	-	110,652.92
Supplies and materials	-	-	9,071.34
Food	-	-	96,507.95
Activities	-	241,281.07	-
Capital outlay	88,458.04	-	-
Building purchases and improvements	-	-	-
Corporate grants	2,000.00	-	-
State programs	26,566.10	-	-
Federal programs	193,141.56	-	-
Total disbursements	<u>4,675,372.91</u>	<u>241,281.07</u>	<u>216,232.21</u>
Excess (deficiency) of receipts Over disbursements	<u>(303,729.60)</u>	<u>6,030.25</u>	<u>(80,964.58)</u>
Other Financing Sources (Uses):			
Transfers in	30,161.79	60,000.00	80,000.00
Transfers out	(140,000.00)	-	-
Total other financing sources (uses)	<u>(109,838.21)</u>	<u>60,000.00</u>	<u>80,000.00</u>
Excess (deficiency) of receipts and other Financing sources over disbursements and other financing uses	<u>(413,567.81)</u>	<u>66,030.25</u>	<u>(964.58)</u>
Fund balance - beginning of year	<u>1,665,473.41</u>	<u>216,759.25</u>	<u>57,288.41</u>
Fund balance - end of year	<u>\$ 1,251,905.60</u>	<u>\$ 282,789.50</u>	<u>\$ 56,323.83</u>
Assets			
Cash and cash equivalents	\$ 825,333.67	\$ 282,789.50	\$ 56,323.83
Cash with county treasurer	426,571.93	-	-
Total assets	<u>\$ 1,251,905.60</u>	<u>\$ 282,789.50</u>	<u>\$ 56,323.83</u>
Fund Balance - Modified cash basis			
Assigned fund balance	\$ 84,690.68	\$ 282,789.50	\$ 56,323.83
Unassigned fund balance	1,167,214.92	-	-
Total Fund Balance	<u>\$ 1,251,905.60</u>	<u>\$ 282,789.50</u>	<u>\$ 56,323.83</u>

See Notes to the Basic Financial Statements.

Special Building Fund	Qualified Purpose Undertaking Fund	Reclassification	Governmental Funds
\$ 36,543.17	\$ -	\$ -	\$ 2,116,621.49
-	-	-	11,887.66
20,274.27	-	-	2,059,112.59
-	-	-	270,387.97
-	-	-	61,269.88
-	-	-	247,311.32
8,348.59	44.56	-	52,841.94
<u>65,166.03</u>	<u>44.56</u>	<u>-</u>	<u>4,819,432.85</u>
-	-	-	2,581,453.13
-	-	-	1,783,522.08
-	-	-	110,884.92
-	-	-	9,071.34
-	-	-	96,507.95
-	-	-	241,281.07
-	-	-	88,458.04
144,048.44	-	-	144,048.44
-	-	-	2,000.00
-	-	-	26,566.10
-	-	-	193,141.56
<u>144,048.44</u>	<u>-</u>	<u>-</u>	<u>5,276,934.63</u>
<u>(78,882.41)</u>	<u>44.56</u>	<u>-</u>	<u>(457,501.78)</u>
-	-	(170,161.79)	-
-	(30,161.79)	170,161.79	-
-	(30,161.79)	-	-
(78,882.41)	(30,117.23)	-	(457,501.78)
324,332.47	30,117.23	-	2,293,970.77
<u>\$ 245,450.06</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,836,468.99</u>
\$ 239,049.67	\$ -	\$ -	\$ 1,403,496.67
6,400.39	-	-	432,972.32
<u>\$ 245,450.06</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,836,468.99</u>
\$ 245,450.06	\$ -	\$ -	\$ 245,450.06
-	-	-	-
-	-	-	423,804.01
-	-	-	1,167,214.92
<u>\$ 245,450.06</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,836,468.99</u>

See Notes to the Basic Financial Statements.

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

NOTES TO BASIC FINANCIAL STATEMENTS

August 31, 2025

1. Summary of Significant Accounting Policies

The significant accounting policies and practices followed by Callaway Public Schools District No. 180 (the "District"), are presented below:

Organization

The District is a tax-exempt political subdivision of the State of Nebraska.

Reporting Entity

The basic financial statements report on the District as a whole. There were no potential component units required to be included in the financial statements.

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; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to Governmental units. Under the modified cash basis, revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles, as applicable to Governmental units.

Measurement Focus

All funds are presented using a modified cash basis measurement focus. Their reported net assets/fund balance is considered a measure of "available cash and investments". The operating statements focus on cash received and cash disbursed.

Basis of Presentation – Fund Accounting

On September 1, 2003, the District adopted the provisions of GASB Statements No. 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 assets.

Government-wide financial statements report information on all of the non-fiduciary activities of the primary government. The statement of activities – modified cash basis demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable with specific functions. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program receipts are reported instead as general receipts.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues collected and expenses paid. Resources of the District are allocated to and accounted for in individual funds according to the purposes for which such resources are to be spent, and as a means of controlling spending activities. The school considers all funds to be major funds. The following fund types are used by the District:

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 expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Depreciation Fund

A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes.

The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund shall be considered only a component of the General Fund and included in the Government Fund Column.

Employee Benefit Fund

The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. The District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from General Fund" in the Employee Benefit Fund. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund and included in the Government Fund Column.

Activities Fund

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

School Nutrition Fund

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

Special Building Fund

The Special Building Fund finances are established for construction and the equipping of a new building or the addition to an old building, including general construction, plumbing and heating installations, equipment, and any other improvements which are considered necessary or desirable. General Fund expenditures for the purpose of the fund are not allowable.

Qualified Capital Purpose Undertaking Fund

The Qualified Capital Purpose Undertaking Fund is used for the removal of environmental hazards and the reduction and elimination of accessibility barriers in school district buildings. General Fund expenditures for the purpose of the fund are not allowable.

Cash and Cash Equivalents

The District has defined cash to include cash in banks, certificates of deposit, and fund balances held by the County Treasurers.

Equity Classification

Government-Wide Statements:

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

Restricted Net Position

Restricted net position consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position

Unrestricted net position is all other amounts that do not meet the definition of "restricted."

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

Fund Financial Statements

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable

Nonspendable includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. The District did not have any nonspendable funds.

Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed

This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned

Assigned funds are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In funds other than the General Fund, assigned funds are those not restricted or committed.

Unassigned

Unassigned funds are the balance in the District's General Fund and this fund includes all spendable amounts not contained in the other classification. In funds other than the general fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which the amounts had been restricted, committed or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

Internal and Interfund Balances and Activities

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

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

Following are transfers that were made during the year ended August 31:

<u>Purpose of Transfer</u>	<u>Receiving Fund</u>	<u>Disbursing Fund</u>	<u>Amount</u>
Activity support	Activity	General Fund	\$ 60,000.00
School Nutrition support	School Nutrition	General Fund	\$ 80,000.00

Inventories

The District expenses supply items and materials as purchased.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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.

2. Cash and Investments

Nebraska Statutes #79-408, #79-1042, and #79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another. Cash and investments for the District at August 31 consisted of the following:

	<u>2025</u>		<u>2024</u>	
	<u>Book</u>	<u>Bank</u>	<u>Book</u>	<u>Bank</u>
Checking accounts	\$ 501,216.36	\$ 332,750.74	\$ 668,312.30	\$ 775,203.91
Money market/ ICS acct	206,374.81	341,922.55	746,939.43	752,939.43
Certificates of deposit:				
General fund	695,905.50	695,905.50	150,148.64	150,148.64
Total	<u>\$ 1,403,496.67</u>	<u>\$ 1,370,578.79</u>	<u>\$ 1,565,400.37</u>	<u>\$ 1,678,291.98</u>

As of August 31, 2025 and 2024 the District had bank deposits of \$1,370,578.79 and \$1,678,291.98, respectively, which was covered by federal depository insurance and/or collateralized by U.S. Government securities subject joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution. No attorney's opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements.

Risks

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

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

b. Credit Risk- for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.

c. Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

The School District has not adopted a policy for mitigating these risks.

3. Funds held with County Treasurer

The county treasurer is considered a collection agent of the District, and therefore, the cash balance held by county treasurer as of August 31, has been reported as receipts and also as a cash balance in the financial statements. The cash held by the county treasurers at year end is as follows:

	Totals	
	2025	2024
General Fund	426,571.93	\$ 699,485.98
Building Fund	6,400.39	29,084.42
Total	432,972.32	\$ 728,570.40

According to the county treasurer, all cash held by the county treasurer, is either covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution.

4. Budget Process and Property Taxes

The District is required by state law to adopt annual budgets for all funds. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the state budget act. State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

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

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget on the modified cash basis of accounting for the fiscal year commencing the following September the operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year-end and any revisions require a public hearing and Board approval.
5. 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 December 31. 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.

5. Commitments and Contingencies

Unemployment Insurance

The District has elected to be self-funding with respect to possible claims for unemployment benefits. Any potential liability cannot be determined.

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. During the year, the District carried commercial insurance for general liability, public official's liability, property, worker's compensation, commercial excess liability, automobile, equipment breakdown, campus security, service interruption, perishable goods, data restoration, hazardous substance and pollution, builders construction and newly acquired location, and crime and blanket bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Litigation

The school may be subject to claims or litigation, however, management believes the outcome of any such claims would be immaterial to the District.

Compensated Absences

Two days of personal leave is received the first year of employment. Each subsequent year of employment this increases by two additional personal leave days until their fifth year of employment when they will receive ten days of personal leave a year. If it is not used by the end of the year they lose it.

Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to the financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies would not be significant.

Interfund Transfers Payable

The District is permitted to loan money between funds as long as the funds are repaid within two years and all statutory requirements Section 79-1070 to 79-1071 are followed. There were no outstanding loans as of August 31, 2025.

6. Retirement Plan

Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 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, Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the monthly 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.

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

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

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

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

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$2,610,023.34. Total covered payroll was \$2,498,543.55. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates for the School Employees Retirement System ("the Plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

LB645 states the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

Funded Status	Employee	Employer	State
100% or above	7.25%	7.32%	0.00%
Between 98% and less than 100%	8.00%	8.08%	0.70%
Between 96% and less than 98%	8.75%	8.84%	0.70%
Less than 96%	9.75%	9.85%	2.00%

The employee contribution was equal to 9.78 percent from July 1, 2023, to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025 was \$239,479.90.

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025, to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liabilities

At June 30, 2024 the District had a liability of \$(543,409) for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 99.9% funded as of November 18, 2024 based on actuarial valuation report. The District's proportion of the net pension liability

was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District's proportion was 0.082013 percent, which was an increase of 0.085822 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension expense (income) was \$(64,639)

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35%
Salary increases, including wage inflation	2.85-12.85%
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.00%

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

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

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

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

The actuarial assumptions used in the July 1, 2024, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
US Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0%. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.0%	\$ 1,426,557
Current discount rate	7.0%	\$ (451,435)
1% increase	8.0%	\$ (1,991,220)

Plan Fiduciary Net Position

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

7. Statement of Activities

Certain federal programs and grant revenues are not restricted to directly related expenditures by the nature of their guidelines. Thus a positive balance may occur in the Net (Disbursements) Receipts and Changes in Net Assets column of the Statement of Activities reflecting that the grant revenues have not yet been expended when in actuality, they have been properly spent.

8. Subsequent Events

The District's subsequent events have been evaluated through the date the financial statements were available for issue.

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

**OTHER INFORMATION
(UNAUDITED)**

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET COMPARISON

For The Fiscal Year Ended August 31, 2025

	Original & Final Budget	Actual	Difference (over)under
Fund balances, September 1		\$ <u>2,293,970.77</u>	
Cash receipts:			
General fund	\$ 4,222,799.00	\$ 4,398,537.89	\$ (175,738.89)
Depreciation fund	63,000.00	1,748.31	61,251.69
Employee benefit fund	1,130.00	1,518.90	(388.90)
Activity fund	200,000.00	307,311.32	(107,311.32)
School nutrition fund	197,468.00	215,267.63	(17,799.63)
Building fund	55,010.00	65,166.03	(10,156.03)
Quality capital purpose undertaking fund	<u>23,106.00</u>	<u>44.56</u>	<u>23,061.44</u>
Total receipts	<u>\$ 4,762,513.00</u>	<u>\$ 4,989,594.64</u>	<u>\$ (227,081.64)</u>
Cash disbursements:			
General fund	\$ 5,060,890.00	\$ 4,727,463.67	\$ 333,426.33
Depreciation fund	175,461.00	87,677.24	87,783.76
Employee benefit fund	58,256.00	232.00	58,024.00
Activity fund	365,652.00	241,281.07	124,370.93
School nutrition fund	249,000.00	216,232.21	32,767.79
Building fund	376,811.00	144,048.44	232,762.56
Quality capital purpose undertaking fund	<u>30,118.00</u>	<u>30,161.79</u>	<u>(43.79)</u>
Total cash disbursements	<u>\$ 6,316,188.00</u>	<u>\$ 5,447,096.42</u>	<u>\$ 869,091.58</u>
Fund balances, August 31		<u>\$ 1,836,468.99</u>	
Analysis of fund balances, August 31:			
Checking		\$ 501,216.36	
Money market		206,374.81	
Certificates of deposit		695,905.50	
Balance with county treasurers		<u>432,972.32</u>	
Total fund balances		<u>\$ 1,836,468.99</u>	

**CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**

For The Fiscal Year Ended August 31, 2025

With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
Receipts:				
Local receipts:				
1100 Local property taxes	\$ 3,200,105.00	\$ 1,919,972.20	\$ 3,204,084.00	\$ 2,902,192.14
1120 Public Power District Tax	-	1,517.05	-	-
1125 Motor vehicle taxes	115,000.00	147,738.24	110,000.00	140,365.10
1140 Interest on taxes	-	7,731.34	2,000.00	6,826.74
1510 Interest received	6,270.00	33,365.84	6,000.00	32,089.37
1911 Local license fees	900.00	900.00	600.00	1,200.00
1925 Corporation grants	-	2,758.94	-	2,500.00
1920 Contributions and local grants	1,000.00	-	-	500.00
1980 Reversal of prior year expenditure	-	25.55	-	-
Total local receipts	<u>3,323,275.00</u>	<u>2,114,009.26</u>	<u>3,322,684.00</u>	<u>3,085,673.35</u>
County receipts:				
2110 County fines and license fees	7,315.00	10,771.00	7,000.00	11,584.34
2130 Other county Receipts	1,500.00	79.94	-	-
2210 ESU	-	1,036.72	-	-
Total county receipts	<u>8,815.00</u>	<u>11,887.66</u>	<u>7,000.00</u>	<u>11,584.34</u>
State receipts:				
3110 State aid	256,294.00	256,294.00	271,133.00	271,313.00
3120 Special education - school age	496,215.00	391,299.00	232,732.10	455,708.00
3130 Homestead exemption	-	26,821.26	-	33,971.44
3131 Property tax credit	-	1,269,319.41	-	339,167.19
3133 Nameplate capacity	2,000.00	3,194.40	-	3,066.43
3180 Pro-rate motor vehicle	6,000.00	6,994.02	4,000.00	7,495.93
3400 State apportionment	25,000.00	53,810.20	25,000.00	29,392.55
3512 Distance education	2,833.00	5,696.70	-	10,000.00
3535 High ability learners	2,833.50	2,634.00	-	-
3551 NE state career & tech ed	-	6,900.00	-	7,500.00
3599 Other state programs	2,833.50	15,048.04	-	13,750.00
Total state receipts	<u>794,009.00</u>	<u>2,038,011.03</u>	<u>532,865.10</u>	<u>1,184,868.54</u>
Federal receipts:				
4310 REAP	10,000.00	36,335.15	20,000.00	5,874.04
4417 IDEA part B transition projects	-	-	-	167.44
4505 Title I Part A NCLB	18,000.00	21,900.00	-	25,521.00
4506 Title I Accountability	-	-	21,700.00	-
4509 Title II, Part A	1,000.00	2,300.00	-	1,125.00
4516 IDEA - preschool	1,800.00	2,037.00	2,000.00	-
4518 IDEA - base	38,200.00	42,268.00	45,000.00	44,014.00
4523 IDEA Special projects	-	-	-	2,029.00
4525 Perkins	-	3,000.00	-	-
4530 Grant Stipends	-	150.00	-	-
4708 Medicaid in public schools	5,000.00	9,969.81	5,000.00	10,130.29
4709 MAAPS	5,000.00	4,194.19	5,000.00	4,883.68
4969 ESSEA Title IV (SSAE)	2,700.00	2,750.00	-	250.00
4988 ESSER ELO after school	7,500.00	24,980.00	104,250.00	20,096.00
4989 ESSER ELO summer school	7,500.00	36,822.00	75,750.00	15,708.00
4998 ESSER III	-	17,762.00	57,087.00	50,828.00
Total federal receipts	<u>96,700.00</u>	<u>204,468.15</u>	<u>335,787.00</u>	<u>180,626.45</u>
Non-revenue receipts:				
5200 Transfer from other funds	-	30,161.79	-	-
5300 Sale of assets	-	-	-	3,988.00
5301 Insurance adjustments	-	-	149,522.00	-
Total non-revenue receipts	<u>-</u>	<u>30,161.79</u>	<u>149,522.00</u>	<u>3,988.00</u>
Total receipts	<u>\$ 4,222,799.00</u>	<u>\$ 4,398,537.89</u>	<u>\$ 4,347,858.10</u>	<u>\$ 4,466,740.68</u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND
MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**

For The Fiscal Year Ended August 31, 2025

With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
Disbursements:				
Program:				
Instruction	\$ 2,945,355.00	\$ 2,581,453.13	\$ 2,704,886.99	\$ 2,507,833.78
Support services:				
Pupils	334,461.00	344,739.40	320,058.63	290,450.00
Staff	78,924.00	116,432.68	75,525.52	69,990.02
General administration	217,945.00	206,647.86	208,559.12	227,880.83
Office of the principal	212,981.00	250,596.23	203,809.97	201,101.47
Central services	187,875.00	175,909.04	179,785.29	174,687.33
Operation of plant	319,670.00	268,181.90	284,700.00	196,470.04
Maintenance of plant	129,605.00	134,995.39	145,228.21	127,687.83
Pupil transportation	346,083.00	286,019.58	336,605.87	302,019.65
Corporate grants	-	2,000.00	-	-
State categorical programs	7,500.00	26,566.10	1,000.00	43,410.12
Capital outlay	-	780.80	-	-
Federal programs	198,981.00	193,141.56	437,774.40	329,568.03
Transfers	81,510.00	140,000.00	84,000.00	130,000.00
Total disbursements	<u>\$ 5,060,890.00</u>	<u>4,727,463.67</u>	<u>\$ 4,981,934.00</u>	<u>4,601,099.10</u>
Fund balance, September 1		1,496,140.70		1,630,499.12
Cash receipts		4,398,537.89		4,466,740.68
Total funds available		5,894,678.59		6,097,239.80
Cash disbursements		4,727,463.67		4,601,099.10
Fund balance, August 31		<u>\$ 1,167,214.92</u>		<u>\$ 1,496,140.70</u>
		August 31, 2025		August 31, 2024
Analysis of fund balance:				
Cash in bank:				
Checking accounts	\$ 44,737.49		\$ 303,552.92	
Money market account	-		342,953.16	
Certificate of deposit	695,905.50	\$ 740,642.99	150,148.64	\$ 796,654.72
Funds held by county treasurers:				
Custer county	9,042.59		685,723.02	
Dawson county	417,529.34	426,571.93	13,762.96	699,485.98
Total fund balance		<u>\$ 1,167,214.92</u>		<u>\$ 1,496,140.70</u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - DEPRECIATION FUND

For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
Fund balance, September 1		\$ <u>112,195.85</u>		\$ <u>136,861.90</u>
Cash receipts:				
1510 Interest income	\$ 3,000.00	1,748.31	\$ 300.00	2,733.95
5200 General fund support	<u>60,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash receipts	<u>\$ 63,000.00</u>	<u>1,748.31</u>	<u>\$ 300.00</u>	<u>2,733.95</u>
Total funds available		<u>113,944.16</u>		<u>139,595.85</u>
Cash disbursements:				
2710 732 Capital outlay (new/replace)	\$ 175,461.00	17,000.00	\$ 136,929.82	27,400.00
2900 340 Other Professional service	<u>-</u>	<u>70,677.24</u>	<u>-</u>	<u>-</u>
Total cash disbursements	<u>\$ 175,461.00</u>	<u>87,677.24</u>	<u>\$ 136,929.82</u>	<u>27,400.00</u>
Fund balance, August 31		\$ <u>26,266.92</u>		\$ <u>112,195.85</u>

	August 31, 2025	August 31, 2024
Analysis of fund balance:		
Cash in bank:		
Checking	\$ <u>26,266.92</u>	\$ <u>112,195.85</u>
Total fund balance	\$ <u>26,266.92</u>	\$ <u>112,195.85</u>
Reserved for:		
Transportation vehicles	\$ 26,266.92	\$ 112,195.85
School Improvements	0.00	0.00
	<u>\$ 26,266.92</u>	<u>\$ 112,195.85</u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - EMPLOYEE BENEFIT FUND

For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
Fund balance, September 1		\$ <u>57,136.86</u>		\$ <u>56,006.40</u>
Cash receipts:				
1510 Investment income	\$ <u>1,130.00</u>	<u>1,518.90</u>	\$ <u>175.00</u>	<u>1,130.46</u>
Total cash receipts	\$ <u>1,130.00</u>	<u>1,518.90</u>	\$ <u>175.00</u>	<u>1,130.46</u>
Total funds available		<u>58,655.76</u>		<u>57,136.86</u>
Cash disbursements:				
2900 262 Unemp. Aids/assistants	\$ <u>58,256.00</u>	<u>232.00</u>	\$ <u>56,086.43</u>	<u>-</u>
Total cash disbursements	\$ <u>58,256.00</u>	<u>232.00</u>	\$ <u>56,086.43</u>	<u>-</u>
Fund balance, August 31		\$ <u>58,423.76</u>		\$ <u>57,136.86</u>
Analysis of fund balance:	August 31, 2025		August 31, 2024	
Cash in bank:				
Checking		\$ <u>58,423.76</u>		\$ <u>57,136.86</u>
Total fund balance		\$ <u>58,423.76</u>		\$ <u>57,136.86</u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - ACTIVITIES FUND

For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
Fund balance, September 1		\$ 216,759.25		\$ 197,776.18
05 Cash receipts:				
1510 Interest	\$ -	-	\$ -	-
1790 Activity receipts	163,490.00	227,645.29	115,000.00	189,457.55
1920 Donations	-	19,666.03	-	10,225.32
5200 Transfer from gen fund	36,510.00	60,000.00	45,000.00	60,000.00
Total cash receipts	<u>\$ 200,000.00</u>	<u>307,311.32</u>	<u>\$ 160,000.00</u>	<u>259,682.87</u>
Total funds available		<u>524,070.57</u>		<u>457,459.05</u>
Cash disbursements	<u>\$ 365,652.00</u>	<u>241,281.07</u>	<u>\$ 324,172.36</u>	<u>240,699.80</u>
Total cash disbursements	<u>\$ 365,652.00</u>	<u>241,281.07</u>	<u>\$ 324,172.36</u>	<u>240,699.80</u>
Fund balance, August 31		<u>\$ 282,789.50</u>		<u>\$ 216,759.25</u>

	August 31, 2025		August 31, 2024	
	Analysis of fund balance:			
Cash in bank:				
Checking - activity		\$ 195,540.12		\$ 155,905.37
Checking - coop		<u>87,249.38</u>		<u>60,853.88</u>
Total fund balance		<u>\$ 282,789.50</u>		<u>\$ 216,759.25</u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - SCHOOL NUTRITION FUND

For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
Fund balance, September 1		\$ <u>57,288.41</u>		\$ <u>53,467.21</u>
Cash receipts:				
1510 Interest	\$ 50.00	84.40	\$ 25.00	72.86
1611 Sale of lunches - student	56,418.00	54,791.88	42,796.10	43,284.10
1612 Sale of breakfast	3,000.00	3,871.00	-	6,481.00
1620 Student A la carte	2,000.00	2,607.00	-	3,696.30
1920 Donations	-	500.00	-	-
1990 Other Local Receipts	-	6,666.24	-	-
3150 State reimbursements	1,000.00	827.29	500.00	935.32
4210 Federal reimbursements	90,000.00	65,919.82	78,000.00	81,259.11
5200 General fund transfer	45,000.00	80,000.00	30,000.00	70,000.00
	<u>\$ 197,468.00</u>	<u>215,267.63</u>	<u>\$ 151,321.10</u>	<u>205,728.69</u>
Total cash receipts				
		<u>272,556.04</u>		<u>259,195.90</u>
Total funds available				
Cash disbursements:				
110 Salaries	\$ 60,000.00	58,842.63	\$ 44,870.00	46,786.78
210 Health insurance	35,640.00	42,266.63	33,100.00	43,942.28
220 Social security	9,180.00	4,421.74	8,257.23	3,471.52
230 Retirement	9,180.00	4,931.97	8,257.23	4,377.77
580 Travel	-	189.95	-	135.00
610 Supplies	10,000.00	4,081.31	10,000.00	10,996.04
630 Food supplies	120,000.00	96,507.95	90,000.00	87,630.50
733 Furniture and equipment	-	1,898.23	-	-
890 Other	5,000.00	3,091.80	4,000.00	4,567.60
	<u>\$ 249,000.00</u>	<u>216,232.21</u>	<u>\$ 198,484.46</u>	<u>201,907.49</u>
Total cash disbursements				
		<u>56,323.83</u>		<u>57,288.41</u>
Fund balance, August 31				
		<u>\$ 56,323.83</u>		<u>\$ 57,288.41</u>
		<u>August 31, 2025</u>	<u>August 31, 2024</u>	
Analysis of fund balance:				
Cash in bank:				
Checking		\$ <u>56,323.83</u>		\$ <u>57,288.41</u>
Total fund balance		<u>\$ 56,323.83</u>		<u>\$ 57,288.41</u>

**CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - SPECIAL BUILDING FUND**

For The Fiscal Year Ended August 31, 2025

With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
Fund balance, September 1		\$ <u>324,332.47</u>		\$ <u>252,323.96</u>
Cash receipts:				
1110 Local property taxes	\$ 49,500.00	36,519.70	\$ 135,000.00	120,743.59
1120 Public Power sales tax		23.47		
1140 Interest on taxes	150.00	316.47	-	261.69
1510 Interest	5,000.00	8,032.12	1,000.00	5,689.66
1920 Contributions & donations	-	-	-	6,000.00
3130 Homestead exemption	-	409.51	-	1,431.18
3131 Property tax credit	-	19,635.01	-	14,290.35
3133 Name capacity	120.00	49.42	-	129.21
3180 Pro-rate motor vehicle	240.00	180.33	-	304.22
Total cash receipts	\$ <u>55,010.00</u>	<u>65,166.03</u>	\$ <u>136,000.00</u>	<u>148,849.90</u>
Total funds available		<u>389,498.50</u>		<u>401,173.86</u>
Cash disbursements:				
4700 450 Construction	-	17,069.95	-	-
4700 720 Improvements	376,811.00	126,978.49	394,490.01	53,967.39
4700 340 Other professional	-	-	-	22,874.00
Total cash disbursements	\$ <u>376,811.00</u>	<u>144,048.44</u>	\$ <u>394,490.01</u>	<u>76,841.39</u>
Fund balance, August 31		\$ <u>245,450.06</u>		\$ <u>324,332.47</u>

	August 31, 2025		August 31, 2024	
	Analysis of fund balance:			
Cash in bank:				
Checking	\$ 32,674.86		\$ 295,248.05	
Money market account	206,374.81			
Certificate of deposit	-	\$ 239,049.67	-	\$ 295,248.05
Funds held by county treasurer:				
Custer county	6,263.82		28,509.32	
Dawson county	136.57	6,400.39	575.10	29,084.42
Total fund balance		\$ <u>245,450.06</u>		\$ <u>324,332.47</u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

**STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCE -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

**For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024**

	<u>2025</u>		<u>2024</u>	
	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Original & Final Budget</u>	<u>Actual</u>
Fund balance, September 1		\$ <u>30,117.23</u>	\$	\$ <u>29,521.36</u>
Cash receipts:				
1510 Interest income	\$ <u>23,106.00</u>	<u>44.56</u>	\$ <u>100.00</u>	<u>595.87</u>
Total cash receipts	\$ <u><u>23,106.00</u></u>	<u>44.56</u>	\$ <u><u>100.00</u></u>	<u>595.87</u>
Total funds available		\$ <u>30,161.79</u>		\$ <u>30,117.23</u>
Cash disbursements:				
Transfer to General to Close acct	\$ <u>30,118.00</u>	<u>30,161.79</u>	\$ <u>29,571.30</u>	<u>-</u>
Total cash disbursements	\$ <u><u>30,118.00</u></u>	<u>30,161.79</u>	\$ <u><u>29,571.30</u></u>	<u>-</u>
Fund balance, August 31		\$ <u><u>-</u></u>		\$ <u><u>30,117.23</u></u>

	<u>August 31, 2025</u>	<u>August 31, 2024</u>
Analysis of fund balance:		
Cash in bank:		
Checking	\$ <u>-</u>	\$ <u>30,117.23</u>
Total fund balance	\$ <u><u>-</u></u>	\$ <u><u>30,117.23</u></u>

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA

SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -

MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND

For The Fiscal Year Ended August 31, 2025

With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Original & Final Budget</u>	<u>Actual</u>
1100 Regular instruction:				
111 Salary - teachers	\$ 1,040,395.00	\$ 1,036,750.83	\$ 1,135,411.86	\$ 1,131,543.41
112 Salary - clerical and aides	38,512.00	39,073.90	46,245.00	48,458.63
123 Salary - substitutes	43,418.00	34,351.48	44,000.00	43,275.41
151 Extra Duty Pay	111,793.00	123,568.84	-	-
211 Health insurance	416,537.00	382,228.02	390,158.24	378,487.03
221 Social security	97,189.00	92,975.36	85,420.32	91,874.51
231 Retirement	133,440.00	113,153.97	105,940.15	114,807.41
271 Other benefits	14,575.00	12,725.57	6,000.00	14,028.83
340 Technical services	-	435.00	5,000.00	-
382 Distance learning	-	-	23,000.00	13,000.00
580 Travel expense and mileage	3,117.00	102.73	3,000.00	269.90
610 Teaching supplies	126,225.00	70,080.02	94,000.00	109,657.10
640 Textbooks	22,280.00	1,009.00	28,500.00	714.95
641 E-Books	5,378.00	1,107.30	-	5,135.95
642 Audio-visual materials	-	-	1,000.00	-
643 Computer software and supplies	12,700.00	13,983.98	15,000.00	10,556.26
650 Tech supplies	3,479.00	-	2,000.00	3,348.58
734 inst. Computer hardware	20,000.00	-	5,000.00	-
735 Computer hardware & software	-	-	25,000.00	-
890 Other expense	500.00	-	15,000.00	375.00
Total regular instruction	\$ 2,089,538.00	\$ 1,921,546.00	\$ 2,029,675.57	\$ 1,965,532.97
1160 Poverty education:				
111 Salary - teachers	\$ 19,147.00	\$ 40,805.06	\$ 18,428.46	\$ 18,450.65
110 Salary - aides	19,180.00	-	18,460.00	18,821.88
211 Insurance	20,933.00	19,829.82	20,148.92	19,777.47
221 Social security	2,934.00	3,008.57	2,821.97	2,793.71
231 Retirement- teacher	4,848.00	3,806.80	3,644.58	3,681.72
271 Other benefits- teachers	1,000.00	328.53	-	407.59
610 Supplies	-	40.00	-	-
Total poverty education	\$ 68,042.00	\$ 67,818.78	\$ 63,503.93	\$ 63,933.02
1190 Early Childhood education:				
111 Salary - teachers	\$ 61,268.00	\$ 61,573.71	\$ 58,968.00	\$ 58,603.50
112 Salary - aides	36,667.00	27,414.44	9,882.50	11,604.78
123 Salary - substitutes	1,000.00	1,732.50	1,000.00	1,005.00
211 Health insurance- teachers	39,146.00	38,630.98	26,934.58	29,260.16
221 Social security-teachers	7,524.00	6,810.52	5,343.56	5,360.86
231 Retirement- teachers	11,087.00	8,594.50	6,802.43	6,949.89
271 Other benefits	850.00	591.35	480.00	733.66
330 Development and training	320.00	165.00	-	-
580 Travel expense and mileage	-	-	500.00	-
610 Teaching supplies	2,500.00	460.13	5,281.60	1,931.97
640 Textbooks	-	136.65	500.00	-
890 Other expense	-	403.50	500.00	-
Total early childhood education	\$ 160,362.00	\$ 146,513.28	\$ 116,192.67	\$ 115,449.82
1200 Special education:				
111 Salary - teachers	\$ 247,000.00	\$ 191,590.25	\$ 150,023.96	\$ 143,849.65
112 Salary - aides	88,571.00	81,304.36	122,171.77	89,223.12
123 Salary - substitutes	23,500.00	14,089.01	12,800.00	13,807.50
211 Health insurance- teachers	117,600.00	75,764.18	54,585.75	55,219.30
221 Social security- teachers	36,710.00	21,567.44	21,962.27	18,523.86
231 Retirement- teachers	51,512.00	26,251.22	26,879.11	22,990.98
271 Other benefits	3,500.00	1,117.00	2,500.00	1,385.80

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND
For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
1200 Special Education				
330 Development and training	\$ 1,300.00	\$ 180.00	\$ -	\$ -
333 Mileage staff	-	235.20	-	-
352 Purchased pupil services	-	-	8,000.00	-
520 Property Insurance	-	-	2,000.00	-
561 Tuition paid districts	-	-	5,000.00	-
580 SPED transport	3,500.00	155.85	-	-
591 SPED supervision	20,000.00	13,266.62	18,591.96	14,158.74
610 Supplies	27,500.00	5,861.03	60,000.00	3,492.22
626 Gas and oil	1,000.00	114.45	-	-
643 Web/cloud software	2,015.00	1,696.77	-	-
640 Textbooks	-	-	5,000.00	-
890 Other expense	705.00	140.00	6,000.00	-
Total special education	<u>\$ 627,413.00</u>	<u>\$ 433,333.38</u>	<u>\$ 495,514.82</u>	<u>\$ 362,651.17</u>
1300 Summer School				
111 Salaries	\$ -	\$ 10,395.98	\$ -	\$ -
221 Social security	-	793.49	-	-
231 Retirement	-	683.23	-	-
610 Supplies	-	368.99	-	266.80
Total Summer School	<u>\$ -</u>	<u>\$ 12,241.69</u>	<u>\$ -</u>	<u>\$ 266.80</u>
Total instruction	<u>\$ 2,945,355.00</u>	<u>\$ 2,581,453.13</u>	<u>\$ 2,704,886.99</u>	<u>\$ 2,507,833.78</u>
2100 Support services - pupils:				
111 Salary - professional staff	\$ 102,560.00	\$ 108,744.57	\$ 117,435.02	\$ 89,043.45
116- Prof non cert staff	84,000.00	83,000.00	-	-
221 Social security- Guidance	14,199.00	10,232.81	9,001.28	6,682.35
271 Other benefits	700.00	1,106.50	400.00	692.91
320 Purchased pupil services	21,500.00	14,453.82	19,500.00	43,827.22
580 Travel expense and mileage	-	234.33	250.00	-
591 Services	36,903.00	25,055.69	120,275.53	106,421.57
610 Supplies	10,647.00	6,908.03	7,500.00	10,569.18
733 Equipment	-	1,785.83	100.00	-
890 Other expense	-	234.00	1,500.00	385.00
Total support services - pupils	<u>\$ 334,461.00</u>	<u>\$ 344,739.40</u>	<u>\$ 320,058.63</u>	<u>\$ 290,450.00</u>
2200 Support services - staff:				
111 Salary - professional staff	\$ 45,350.00	\$ 45,126.76	\$ 48,210.12	\$ 48,360.12
211 Health insurance	14,284.00	14,058.19	13,564.17	10,273.05
221 Social security	3,432.00	3,427.52	3,688.07	3,660.98
231 Retirement	4,432.00	4,295.78	4,763.16	4,762.00
271 Other benefits	420.00	295.68	200.00	366.83
333 Mileage paid to staff	-	-	-	84.42
340 Professional services	-	3,795.40	-	-
382 Distance ed	-	18,798.00	-	-
640 Library books	2,500.00	14.36	1,500.00	352.59
643 Computer software and equipment	4,000.00	25,910.26	2,500.00	1,053.61
890 Other expense	-	323.75	100.00	-
Total support services - staff	<u>\$ 78,924.00</u>	<u>\$ 116,432.68</u>	<u>\$ 75,525.52</u>	<u>\$ 69,990.02</u>
2300 Support services - general administration:				
2310 Board of education:				
340 Professional services	\$ -	\$ -	\$ -	\$ 6,047.61
520 Liability insurance	6,200.00	5,796.90	10,000.00	12,116.20
521 Bond premium	200.00	100.00	200.00	100.00
580 Travel expense and mileage	2,500.00	3,674.82	2,500.00	1,971.20

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND
For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
2310 Board of education:				
610 Supplies	\$ 4,500.00	\$ 1,460.98	\$ 1,000.00	\$ 2,233.48
643 Computer software and supplies	4,250.00	4,000.00	3,500.00	4,250.00
810 Dues and fees	5,500.00	5,175.23	6,000.00	4,871.00
890 Other expense	343.00	96.73	1,050.00	-
Total board of education	\$ 27,693.00	\$ 23,696.78	\$ 26,500.00	\$ 33,635.13
2320-30 Executive administration:				
105 Salary - superintendent	\$ 137,000.00	\$ 138,333.32	\$ 128,750.00	\$ 133,591.33
215 Health insurance	27,000.00	5,883.54	19,239.24	23,141.22
225 Social security	8,732.00	10,507.31	9,849.38	10,192.90
235 Retirement	10,795.00	13,229.85	12,720.50	12,853.52
317 Legal	5,225.00	-	5,000.00	3,863.10
610 Supplies	-	281.36	500.00	35.98
643 Web based software	-	-	1,000.00	-
733 Furniture and equipment	-	0.09	500.00	-
735 Computer software	-	-	500.00	-
810 Dues and fees	1,500.00	635.00	1,500.00	2,435.00
890 Other	-	-	500.00	1,481.64
2330 District legal services	-	9,616.75	-	-
Total executive administration	\$ 190,252.00	\$ 182,951.08	\$ 182,059.12	\$ 194,245.70
Total support services - general administration	\$ 217,945.00	\$ 206,647.86	\$ 208,559.12	\$ 227,880.83
2400 Support services - office of the principal and athletic director:				
111 Salary - principal	\$ 139,938.00	\$ 152,016.11	\$ 119,097.00	\$ 118,397.66
151 Salary - athletic director	5,000.00	5,836.67	5,695.00	5,666.67
211 Health insurance	35,958.00	46,402.27	40,641.93	37,636.20
231 Retirement	9,533.00	15,101.23	12,329.45	12,235.23
271 Other benefits	-	1,585.62	500.00	937.45
610 Supplies	2,500.00	2,087.90	2,500.00	2,105.83
650 Tech supplies	-	-	500.00	1,674.29
733 Furniture and equipment	-	-	-	-
735 Computer hardware	-	-	500.00	-
810 Dues and fees	2,000.00	1,129.00	1,000.00	2,953.00
890 Other expense	-	-	1,000.00	60.00
Total support services - office of the principal	\$ 212,981.00	\$ 250,596.23	\$ 203,809.97	\$ 201,101.47
2500 Support services - central services:				
116 Salary - clerk and tech	\$ 79,999.00	\$ 81,174.48	\$ 82,694.12	\$ 79,305.95
216 Health insurance	37,246.00	37,819.54	26,744.88	26,038.18
226 Social security	7,082.00	6,115.88	6,326.10	5,986.25
236 Retirement	7,758.00	7,536.94	8,170.19	7,801.92
276 Other benefits	-	830.65	350.00	652.15
315 Accounting & auditing	10,000.00	10,000.00	10,000.00	9,250.00
352 Technical services	4,000.00	1,159.00	4,000.00	1,879.75
531 Postage	3,500.00	633.55	3,500.00	2,646.40
610 Supplies	9,709.00	6,761.84	16,500.00	9,549.21
643 Web based software	11,500.00	9,209.19	7,500.00	15,512.33
650 Tech supplies	500.00	120.00	1,000.00	6,511.67
733 Furniture & equipment	1,000.00	-	-	-
734 Computer hardware	-	-	2,000.00	-
810 Dues and fees	-	125.00	-	125.00
835 Interest on ST debt	3,000.00	1,983.64	-	-
890 Other expense	-	226.25	-	50.00
Total support services - business	\$ 187,875.00	\$ 175,909.04	\$ 179,785.29	\$ 174,687.33

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND
For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
2610 Support services - operation of plant:				
270 Workers compensation	\$ 10,000.00	\$ 6,570.60	\$ -	\$ 8,151.80
340 Contracted services	-	-	67,500.00	35,939.66
410 Water and sewer	7,812.00	6,112.46	7,000.00	11,149.72
420 Cleaning Services	1,100.00	558.00	-	-
441 Rentals or leases	7,500.00	7,500.00	7,700.00	7,500.00
520 Property insurance	55,000.00	25,119.90	12,000.00	50,061.12
580 Travel & mileage	-	-	500.00	-
733 Furniture & equipment	1,000.00	16,662.37	-	-
Total support services - operation of plant	<u>\$ 319,670.00</u>	<u>\$ 268,181.90</u>	<u>\$ 284,700.00</u>	<u>\$ 196,470.04</u>
2620 Support services - maintenance of plant:				
220 Social security	7,428.00	7,525.42	7,805.65	7,357.10
230 Retirement	9,818.00	9,053.15	10,076.86	9,565.85
270 Other benefits	-	-	5,000.00	-
530 Telephone and internet	-	-	-	905.70
Total support services - maintenance of plant	<u>\$ 129,605.00</u>	<u>\$ 134,995.39</u>	<u>\$ 145,228.21</u>	<u>\$ 127,687.83</u>
2710 Support services - regular pupil transportation:				
110 Salary - drivers	\$ 92,540.00	\$ 91,111.64	\$ 110,151.20	\$ 74,047.78
111 Salary Teachers	12,512.00	7,857.61	-	-
120 Salary - substitutes	2,661.00	1,551.96	8,500.00	4,758.75
211 Insurance- Teachers	28,556.00	37,297.44	36,550.00	17,376.78
221 Social Security- teachers	8,171.00	7,540.90	8,426.57	5,882.04
230 Retirement- non instruc.	8,542.00	7,947.92	12,928.10	7,246.90
270 Other benefits	12,000.00	9,424.60	7,800.00	10,923.41
340 Other professional services	1,000.00	-	-	900.00
350 Bus repair and maintenance	12,730.00	22,879.62	25,000.00	3,402.65
580 Mileage	-	543.74	300.00	144.72
610 Supplies	18,651.00	21,136.70	20,000.00	20,108.28
626 Gas and oil	36,358.00	27,586.10	75,000.00	31,856.56
732 Vehicle purchase	69,097.00	-	-	-
732 Depreciation fund for bus	-	-	20,000.00	-
810 Dues and fees	1,254.00	2,208.65	500.00	660.25
Total support services - regular pupil transportation	<u>\$ 321,083.00</u>	<u>\$ 245,406.08</u>	<u>\$ 333,255.87</u>	<u>\$ 192,419.65</u>
2712-13 Support services - special ed pupil transportation:				
110 Salary - drivers	\$ 20,000.00	\$ -	\$ 2,000.00	\$ -
270 Social security	3,000.00	-	350.00	-
220 Retirement	-	-	-	-
332 Mileage paid to parents	2,000.00	-	1,000.00	-
352 Other professional services	-	40,613.50	-	-
732 Vehicle purchase	-	-	-	109,600.00
Total support services - SPED pupil transportation	<u>\$ 25,000.00</u>	<u>\$ 40,613.50</u>	<u>\$ 3,350.00</u>	<u>\$ 109,600.00</u>
Total support services - pupil transportation	<u>\$ 346,083.00</u>	<u>\$ 286,019.58</u>	<u>\$ 336,605.87</u>	<u>\$ 302,019.65</u>
3400 Grants from Corporations	<u>\$ -</u>	<u>\$ 2,000.00</u>	<u>\$ -</u>	<u>\$ -</u>
3512 382 Distance learning	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000.00</u>
3535 High Ability Learners				
110 Salary	\$ -	\$ 920.40	\$ -	\$ -
210 Health insurance	-	290.25	-	-
220 Social security	-	69.96	-	-
230 Retirement	-	88.20	-	-
610 Supplies	-	3,174.18	-	-
650 Computer hardware	-	658.00	-	-
Total High Ability Learners	<u>\$ -</u>	<u>\$ 5,200.99</u>	<u>\$ -</u>	<u>\$ -</u>

**CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND**

For The Fiscal Year Ended August 31, 2025

With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
3551 Career Education (CTE)	\$ 1,000.00	\$ 7,861.11	\$ 1,000.00	\$ -
3552 School Safety and Security	\$ -	\$ 13,504.00	\$ -	\$ -
3599 Other state categorical grants				
210 Health insurance	\$ -	\$ -	\$ -	\$ 2,222.34
230 Retirement	-	-	-	1,358.21
610 Supplies	6,500.00	-	-	15,048.04
Total State Programs	\$ 7,500.00	\$ 26,566.10	\$ 1,000.00	\$ 43,410.12
4300/4700 720 Building & improvemer	\$ -	\$ 780.80	\$ -	\$ -
6000 Federal programs:				
6200 Title I				
111 Salary - teachers	\$ 67,224.00	\$ 66,184.55	\$ 75,241.00	\$ 74,580.37
123 Salary - substitutes	-	-	1,000.00	-
211 Health insurance	22,682.00	20,765.60	27,118.46	26,513.09
221 Social security	4,729.00	5,032.80	5,831.94	5,657.33
231 Retirement	6,146.00	6,266.31	7,433.81	7,348.40
271 Other benefits	700.00	558.51	400.00	692.91
350 Title I Technical services	-	461.00	-	-
580 Mileage	-	-	200.00	-
610 Supplies	2,500.00	427.96	1,000.00	2,050.85
643 Web based software	-	-	500.00	-
734 Computer hardware	-	-	500.00	-
890 Other expenses	500.00	-	2,250.00	551.99
6310 Title II Part A				
111 Salary - teachers	-	800.00	2,000.00	1,200.00
211 Health insurance	-	248.51	450.00	504.13
221 Social security	-	60.55	175.00	90.00
231 Retirement	-	64.64	225.00	118.54
6406 591 IDEA preschool tuition paid	5,500.00	2,044.00	1,950.00	2,037.00
6408 IDEA Base				
591 Purchased services	50,010.00	44,594.00	44,093.00	42,268.00
6412 IDEA Part B				
111 Salary - teachers	-	1,988.00	-	-
211 Insurance	-	392.48	-	-
221 Social security	-	70.22	-	-
231 Retirement	-	93.30	-	-
6700 Carl Perkins Federal				
111 Salary- Teachers	1,200.00	1,800.00	-	-
211 Insurance-Teachers	229.00	473.13	-	-
221 Social security- teachers	78.00	133.13	-	-
231 Retirement- Teachers	102.00	156.22	-	-
6969 Title IV Part A				
111 Salary - teachers	950.00	950.00	5,000.00	-
211 Health insurance	264.00	264.01	1,000.00	-
221 Social security	72.00	72.30	400.00	-
231 Retirement	94.00	93.83	600.00	-
6988 American Rescue Plan				
111 Salary - teachers	-	-	7,875.00	19,362.55
211 Health insurance	-	-	2,788.71	5,359.09
221 Social security	-	-	602.44	1,444.46
231 Retirement	-	-	778.05	1,908.96
610 Supplies	3,956.00	3,956.08	92,205.80	26,638.99

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS OF OPERATIONAL EXPENSES -
MODIFIED CASH BASIS - BUDGET TO ACTUAL - GENERAL FUND
For The Fiscal Year Ended August 31, 2025
With Comparative Totals For The Fiscal Year Ended August 31, 2024

	2025		2024	
	Original & Final Budget	Actual	Original & Final Budget	Actual
6989 ESSER ELO- summer				
111 Salary - teachers	-	-	13,000.00	19,097.28
211 Health insurance	-	-	450.00	911.98
221 Social security	-	-	1,200.00	1,451.79
231 Retirement	-	-	1,100.00	1,391.03
610 Supplies	-	-	60,000.00	14,082.31
6990 Other categorical programs				
111 Salary - teachers	-	-	2,500.00	-
221 Social security	-	-	191.25	-
231 Retirement	-	-	246.75	-
6992 650 REAP computer hardware	32,045.00	35,190.43	20,381.19	24,695.57
6996-6998 ESSERS				
6998 111 Salary - teachers	-	-	31,500.00	32,763.31
6998 211 Health insurance	-	-	11,154.85	11,210.85
6998 221 Social security	-	-	2,409.75	2,399.89
6998 231 Retirement	-	-	3,112.20	3,237.36
6998 352 Other professional services	-	-	7,500.00	-
6998 610 Supplies	-	-	-	-
6998 739 Other equipment	-	-	1,410.20	-
Total federal programs	\$ 198,981.00	\$ 193,141.56	\$ 437,774.40	\$ 329,568.03
Transfers:				
8000 912 Transfer to nutrition fund	\$ 45,000.00	\$ 80,000.00	\$ 36,000.00	\$ 70,000.00
8000 913 Transfer to activity fund	36,510.00	60,000.00	48,000.00	60,000.00
Total transfers	\$ 81,510.00	\$ 140,000.00	\$ 84,000.00	\$ 130,000.00
Total disbursements	\$ 5,060,890.00	\$ 4,727,463.67	\$ 4,981,934.00	\$ 4,601,099.10

**CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
 DETAILED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
 ACTIVITIES FUND - MODIFIED CASH BASIS
 For the Fiscal Year Ended August 31, 2025**

	<u>Balance</u> <u>9/1/2024</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>General</u> <u>Fund Support</u>	<u>Balance</u> <u>8/31/2025</u>
200 General activity	\$ 3,570.74	\$ 14,109.53	\$ 32,821.21	\$ 17,525.00	\$ 2,384.06
201 Annual	285.36	-	-	-	285.36
202 Athletics	434.49	-	-	-	434.49
204 Drama/speech	2,972.39	-	3,597.88	700.00	74.51
206 Art fees	3,785.24	-	-	-	3,785.24
207 Musical	128.00	-	-	-	128.00
208 Band fees and repairs	253.10	-	150.00	-	103.10
209 Auto shop fees	170.94	-	-	-	170.94
210 Wood	481.47	-	-	-	481.47
211 Scoreboard	15,579.32	30,166.65	3,243.00	-	42,502.97
212 Board BCBS	-	15,714.78	15,731.66	-	(16.88)
216 Fund balance	-	605.00	105.00	-	500.00
220 Vocal music	200.82	-	215.26	250.00	235.56
230 Testing fees	277.55	210.00	966.00	500.00	21.55
240 Student computer repairs	18,020.29	1,799.00	-	-	19,819.29
260 Student fees	2,468.80	300.00	-	-	2,768.80
301 Art club	2,065.62	519.32	488.89	-	2,096.05
302 Basketball - boys	1,027.21	-	1,027.21	-	-
303 Basketball - girls	1,405.35	-	1,405.35	-	-
304 C-Club	924.25	-	-	-	924.25
305 FHA	9,862.29	31,960.74	25,417.85	-	16,405.18
306 Student pop/candy/conc	25,727.96	23,509.62	24,968.16	-	24,269.42
307 Music students	4,672.84	-	-	-	4,672.84
308 Library book fair	1,741.90	-	-	-	1,741.90
309 Cheerleaders	487.59	-	487.59	-	-
310 Weight program	0.00	455.00	390.00	-	65.00
311 Wrestling	595.36	-	595.36	-	-
313 FFA	13,418.76	20,565.28	15,562.89	-	18,421.15
314 Speech team	5,391.09	140.10	817.08	-	4,714.11
315 Golf students	124.95	-	124.95	-	-
316 Quiz bowl	557.28	-	753.56	-	(196.28)
317 One acts team	7,997.32	1,748.68	1,069.60	-	8,676.40
318 6th grade box tops	966.30	2.10	-	-	968.40
319 Coffee shop	310.39	-	-	-	310.39
320 Annual staff	581.04	-	-	-	581.04
321 National honor society	439.79	465.95	601.43	-	304.31
322 Backpack	123.58	-	-	-	123.58
323 Zoo Trip	1,421.16	-	-	-	1,421.16
324 Elem StuCo	751.00	-	-	-	751.00
325 Journalism	1,412.92	680.00	112.96	-	1,979.96
326 Culture committee	484.28	-	8.88	-	475.40
327 Fund balance elem	-	1,000.00	4,772.25	6,025.00	2,252.75
402 Callaway boosters	3,028.30	-	-	-	3,028.30
403 Bears savings bank	303.59	1,204.63	104.10	-	1,404.12
513 Class of 2013-2022	6,528.08	-	-	-	6,528.08
519 Class of 2019	767.84	-	38.40	-	729.44
523 Class of 2023	214.67	-	-	-	214.67
524 Class of 2024	1,264.96	-	-	-	1,264.96
525 Class of 2025	29.20	1,754.89	1,205.40	-	578.69
526 Class of 2026	2,561.00	1,825.19	279.74	-	4,106.45
527 Class of 2027	2,324.12	422.65	-	-	2,746.77
528 Class of 2028	1,931.41	1,944.00	1,202.47	-	2,672.94
529 Class of 2029	-	3,847.37	2,058.00	-	1,789.37
530 Class of 2030	-	3,187.36	1,643.00	-	1,544.36
597 Washington trip	757.96	200.00	957.96	-	-
600 Coop 410	780.00	-	780.00	-	-
700 Metal shop business	4,195.96	-	-	-	4,195.96
701 Student council	99.54	-	-	-	99.54
4600 Coop 410	45,710.21	65,468.35	80,041.60	35,000.00	66,136.96
4601 Coop 560	(1,216.25)	2,016.25	800.00	-	-
4603 Coop students VB	5,346.31	3,578.50	5,628.51	-	3,296.30
4604 Coop student FB	1,972.22	665.47	568.00	-	2,069.69
4605 Coop students GBB	350.98	6,887.50	2,044.06	-	5,194.42
4606 Coop students BBB'	3,518.23	530.00	-	-	4,048.23
4607 Coop students WR	1,984.90	670.13	304.25	-	2,350.78
4608 Coop students Track	142.45	792.23	978.05	-	(43.37)
4609 Coop students Golf	1,226.03	-	279.94	-	946.09
4610 Coop students cheer	958.85	8,799.00	6,859.57	-	2,898.28
4611 South loup booster	600.50	(600.50)	-	-	-
4612 Coop students cross cour	259.45	92.55	-	-	352.00
4613 Girls wrestling	-	74.00	74.00	-	-
Total	\$ 216,759.25	\$ 247,311.32	\$ 241,281.07	\$ 60,000.00	\$ 282,789.50

CALLAWAY PUBLIC SCHOOLS DISTRICT NO. 180, CALLAWAY, NEBRASKA
DETAILED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
ACTIVITIES FUND - MODIFIED CASH BASIS
For the Fiscal Year Ended August 31, 2024

	Balance 9/1/2023	Receipts	Disbursements	General Fund Support	Balance 8/31/2024
200 General activity	\$ 2,198.29	\$ 2,142.14	\$ 18,531.39	\$ 17,761.70	\$ 3,570.74
201 Annual	263.36	351.00	729.00	400.00	285.36
202 Athletics	529.99	-	95.50	-	434.49
204 Drama/speech	269.19	-	2,796.80	5,500.00	2,972.39
206 Art fees	3,785.24	-	-	-	3,785.24
207 Musical	25.00	-	597.00	700.00	128.00
208 Band fees and repairs	30.00	-	376.90	600.00	253.10
209 Auto shop fees	170.94	-	-	-	170.94
210 Wood	481.47	-	-	-	481.47
211 Scoreboard	15,579.32	-	-	-	15,579.32
212 Board BCBS	-	473.00	473.00	-	-
216 Fund balance	-	165.00	165.00	-	-
220 Vocal music	902.05	-	701.23	-	200.82
230 Testing fees	204.55	606.00	533.00	-	277.55
240 Student computer repairs	16,170.29	1,850.00	-	-	18,020.29
260 Student fees	1,920.96	547.84	-	-	2,468.80
301 Art club	1,797.02	829.60	561.00	-	2,065.62
302 Basketball - boys	1,027.21	-	-	-	1,027.21
303 Basketball - girls	1,405.35	-	-	-	1,405.35
304 C-Club	924.25	-	-	-	924.25
305 FHA	3,521.14	17,881.70	11,540.55	-	9,862.29
306 Student pop/candy/conc	27,029.99	20,892.28	22,194.31	-	25,727.96
307 Music students	6,021.23	1,045.09	2,393.48	-	4,672.84
308 Library book fair	1,777.87	1,188.69	1,224.66	-	1,741.90
309 Cheerleaders	487.59	-	-	-	487.59
310 Weight program	253.68	-	291.98	38.30	0.00
311 Wrestling	595.36	-	-	-	595.36
313 FFA	17,249.02	15,387.27	19,217.53	-	13,418.76
314 Speech team	4,849.96	1,262.67	721.54	-	5,391.09
315 Golf students	124.95	-	-	-	124.95
316 Quiz bowl	557.28	-	-	-	557.28
317 One acts team	7,656.90	1,265.00	924.58	-	7,997.32
318 6th grade box tops	963.70	2.60	-	-	966.30
319 Coffee shop	310.39	-	-	-	310.39
320 Annual staff	657.81	-	76.77	-	581.04
321 National honor society	439.79	-	-	-	439.79
322 Backpack	123.58	-	-	-	123.58
323 Zoo Trip	820.76	600.40	-	-	1,421.16
324 Elem StuCo	751.00	-	-	-	751.00
325 Journalism	605.31	1,090.00	282.39	-	1,412.92
326 Culture committee	-	616.99	132.71	-	484.28
402 Callaway boosters	3,028.30	-	-	-	3,028.30
403 Bears saving bank	-	361.69	58.10	-	303.59
513 Class of 2013	640.19	-	-	-	640.19
514 Class of 2014	1,334.77	-	-	-	1,334.77
515 Class of 2015	800.99	-	-	-	800.99
516 Class of 2016	626.85	-	-	-	626.85
517 Class of 2017	150.44	-	-	-	150.44
518 Class of 2018	429.77	-	-	-	429.77
519 Class of 2019	1,014.82	-	246.98	-	767.84
520 Class of 2020	1,259.43	-	-	-	1,259.43
521 Class of 2021	1,016.36	-	-	-	1,016.36
522 Class of 2022	269.28	-	-	-	269.28
523 Class of 2023	214.67	-	-	-	214.67
524 Class of 2024	2,480.06	136.00	1,351.10	-	1,264.96
525 Class of 2025	2,523.55	995.50	3,489.85	-	29.20
526 Class of 2026	2,561.00	-	-	-	2,561.00
527 Class of 2027	390.51	4,866.40	2,932.79	-	2,324.12
528 Class of 2028	390.51	3,361.42	1,820.52	-	1,931.41
597 Washington trip	757.96	-	-	-	757.96
600 Coop 410	780.00	-	-	-	780.00
700 Metal shop business	4,195.96	-	-	-	4,195.96
701 Student council	99.54	-	-	-	99.54
4600 Coop 410	40,722.36	96,799.48	126,811.63	35,000.00	45,710.21
4601 Coop 560	(1,216.25)	-	-	-	(1,216.25)
4603 Coop students VB	4,273.31	5,380.00	4,307.00	-	5,346.31
4604 Coop student FB	1,672.96	898.51	599.25	-	1,972.22
4605 Coop students GBB	(0.00)	1,800.98	1,450.00	-	350.98
4606 Coop students BBB'	1,887.23	1,671.00	40.00	-	3,518.23
4607 Coop students WR	2,006.23	2,300.08	2,321.41	-	1,984.90
4608 Coop students Track	87.77	540.68	486.00	-	142.45
4609 Coop students Golf	(224.52)	2,406.40	955.85	-	1,226.03
4610 Coop students cheer	260.39	9,967.46	9,269.00	-	958.85
4611 South loup booster	600.50	-	-	-	600.50
4612 Coop students cross cour	259.45	-	-	-	259.45
Total	\$ 197,776.18	\$ 199,682.87	\$ 240,699.80	\$ 60,000.00	\$ 216,759.25



**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**

**Board President and Board of Education
Callaway Public Schools District No. 180
Callaway, Nebraska**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities of Callaway Public Schools District No. 180, Callaway, Nebraska (the "District"), as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 30, 2025. As described in Note 1, the financial statements were prepared on the modified cash basis of accounting.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below, that we consider being significant deficiencies.

The deficiencies in internal control over financial reporting were noted in the attached schedule of findings and responses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our

audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Additional Items

We also noted certain matters that we reported to management of the District in a separate letter dated October 30, 2025.

District's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Mitchell Inman CPA, P.C.
October 30, 2025
North Platte, Nebraska

CALLAWAY PUBLIC SCHOOLS, CALLAWAY, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES

AUGUST 31, 2025

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements.
2. Significant deficiencies required to be disclosed are listed below.
3. No instances of noncompliance material to the financial statements were discovered during the audit.

B. FINDINGS

1. Lack of Segregation of Duties

Condition: Due to a limited size of the reportable entity, there is an absence of appropriate segregation of duties consistent with appropriate control objectives within the accounting system.

Criteria: According to SAS No. 55, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of their duties.

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

Effect: Lack of segregation of duties could lead to misappropriation of assets or improper reporting.

Recommendation: Management and the Board of Education remain aware of this lack of segregation of duties and continue diligence in oversight and review of transactions.

District's response: The District understands the importance of segregation of duties within the accounting system, but has concluded that the added cost of increasing staff in order to achieve a good segregation of duties outweighs any benefit it would receive. The District feels that they have implemented other control procedures and oversight responsibilities that minimize their risk.

2. Lack of Internal Control Over Financial Statement Preparation and Review

Condition: Due to the limited size of the reportable entity, the District does not have management that is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting.

Criteria: As described in the 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.

Cause: The District does not have management that is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting. Financial statements prepared by the District do not have disclosures included.

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. During the audit, the auditor proposed adjusting entries for the proper financial statement presentation.

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.

District's response: The District understands the importance of the financial statements and the necessity of understanding the financial statements, but has concluded that the added cost of increasing staff in order to achieve the preparation of financial statements in accordance with accounting principles outweighs any benefit it would receive. The District feels that they are capable of providing all of the financial data for the financial statement that they in turn provide to the auditor to use in designing and preparing the financial statements according to accounting principles is a more cost-effective approach. Management accepts responsibility for the fair presentation of the financial statements.