

Board of Education Regular Meeting
Monday, January 13, 2025 7:30 PM
Library--Superior High School, Superior, NE
PO Box 288
Superior, NE 68978

1. Routine Business
 - 1.1. Call Meeting to Order
 - 1.2. Pledge of Allegiance
 - 1.3. Roll Call
 - 1.4. Excuse Absent Board Member(s)
 - 1.5. Appointment of Board Member Vacancy
 - 1.6. Reorganization of the Board of Education
 - 1.6.1. Abdicate the Gavel to the Superintendent
 - 1.7. Election of President
 - 1.8. Abdicate the Gavel to the Board President
 - 1.9. Election of Vice President
 - 1.10. Election of Secretary
 - 1.11. Committee Appointments
2. Regular Meeting Agenda
 - 2.1. Public Participation
 - 2.2. Consent Agenda
 - 2.2.1. Approval of Previous Minutes
 - 2.2.2. Approval of Treasurer's Report
 - 2.2.3. Approval of School Activity Fund Report

- 2.2.4. Approval of Revenue Budget Report
 - 2.2.5. Approval of Expense Budget Report
 - 2.3. Approval of Previous Months Claims
 - 2.4. Appointment of Board Treasurer
 - 2.5. Authorization of Signature of checks
 - 2.6. Depositories for School District Funds
 - 2.7. Law Firm Designation
 - 2.8. 2023-2024 Audit
 - 2.9. 2025-2026 District Calendar
 - 2.10. 2025-2027 Superintendent Contract
 - 2.11. Certified Resignation
 - 2.12. Revise Policy 3030
 - 2.13. Policy #3060 Firearms and Weapons for Non-Students
 - 2.14. Remove Policy 3033
 - 2.15. Remove Policy 3037
 - 2.16. Policy Review - 3039 and 3041
- 3. Correspondence
 - 3.1. 2025 January Board Quicks
- 4. Discussion Items
 - Conflict of Interest Forms
 - 4.1. Principals' and Activities/Athletic Director's Reports
 - 4.2. Superintendent's Report
 - 4.3. Report from Board Committees

5. Items for Next Board Meeting
6. Executive Session
7. Reconvene to Regular Session
8. Adjournment



SUPERIOR PUBLIC SCHOOLS

HOME OF THE WILDCATS

2025

SCHOOL BOARD MEMBERS

PRESIDENT – PEGGY MEYER

VICE PRESIDENT – LUKE MEYERS

SECRETARY – BRAD BILTOFT

MATT BARGEN

KRISTA TATRO

MATT SULLIVAN

SERVING BOARD LISTED CAPACITIES (NOT BOARD MEMBERS):

TREASURER/BOARD CLERK – MORGAN KROEGER

COMMITTEES

SAFETY (Ad Hoc)

LUKE MEYERS

MATT BARGEN

KRISTA TATRO

SPS FOUNDATION

BRAD BILTOFT

CURRICULUM

PEGGY MEYER

KRISTA TATRO

ACCREDITATION

KRISTA TATRO

BRAD BILTOFT

PEGGY MEYER

AMERICAN CIVICS

BRAD BILTOFT

MATT SULLIVAN

MATT BARGEN

BUILDING/GROUNDS

TRANSPORTATION

MATT BARGEN

BRAD BILTOFT

LUKE MEYERS

LONG RANGE PLANNING/

GOAL SETTING

MATT BARGEN

PEGGY MEYER

NEGOTIATIONS

PEGGY MEYER

LUKE MEYERS

KRISTA TATRO

BUDGET AND FINANCE

LUKE MEYERS

PEGGY MEYER

BRAD BILTOFT

NUCKOLLS COUNTY SCHOOL DISTRICT 65-0011
SUPERIOR PUBLIC SCHOOLS
SUPERIOR, NEBRASKA
December 9, 2024

Matt Bargaen: Present, Brad Biltoft: Present, Peggy Meyer: Present, Luke Meyers: Present, Matt Sullivan: Present, Krista Tatro: Present. Present: 6.

Posted Locations:

- The Superior Express
- Superior Public Schools
- <https://www.superiorwildcats.org/>

Posted Dates: 12/02/2024 Superior Public Schools and <https://www.superiorwildcats.org/>
12/05/2024 The Superior Express

1. Routine Business

1.1. Call Meeting to Order

Meeting was called to order at 7:30 p.m. by Peggy Meyer

1.2. Pledge of Allegiance

1.3. Roll Call

1.4. Excuse Absent Board Member(s)

2. Regular Meeting Agenda

2.1. Public Participation

2.2. Student Ambassador Report

Lexi Primus reported on recent events by student council, One-Act Play, high school choir, FBLA, art club, FFA and Dance team.

2.3. Presentations - Staff/Students

Audrey Parks - OTUS

Mrs. Parks presented on Otus and provided documents of what reports look like for secondary students, explained how the courses align with the Nebraska State Standards and showed what a student may need to work on. Another feature is that by clicking on the student's profile, you can see their scores over time for MAPS, NSCAS, which shows growth for each student and the school as a whole. ACT is also available. Otus and JMC are now able to sync.

2.4. Consent Agenda

Motion to approve consent agenda as presented carried with a motion by Brad Biltoft and a second by Matt Sullivan.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

2.4.1. Approval of Previous Minutes

2.4.2. Approval of Treasurer's Report

2.4.3. Approval of School Activity Fund Report

2.4.4. Approval of Revenue Budget Report

2.4.5. Approval of Expense Budget Report

2.5. Approval of Previous Months Claims

Motion to approve General Fund claims for November 2024 in the amount of \$642,836.57 carried with a motion by Luke Meyers and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

2.6. Certified Hire

Motion to hire Tyler Ferebee as a Secondary Teacher effective for the 2025-2026 school year carried with a motion by Luke Meyers and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

Mr. Whetzal explained this would be a secondary science teacher that would be able to teach higher level science courses.

2.7. Review of Covid Protocols/Return to Learn Plan

Motion to approve 2024-2025 return to learn protocols carried with a motion by Brad Biltoft and a second by Matt Sullivan.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

Mr. Whetzal explained that so long as the district receives ESSR funds, we have to report this.

2.8. Revise Policy #2008, Meetings

Revise policy #2008 as presented striking paragraph 2 under Notice carried with a motion by Matt Sullivan and a second by Brad Biltoft.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

The Board reviewed policy 2008 and under paragraph 2, Notice - the board wants to strike out the second paragraph.

2.9. Revise policy #3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds

Revise policy #3004.1 as presented carried with a motion by Luke Meyers and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

2.10. Policy #3060, Firearms and Weapons for Non-Students

This would be a new policy for the district. Mr. Whetzal read the policy to the board and they would like more time to study the policy. The board did not take action after the first reading.

2.11. Board Vacancy

Motion to authorize the superintendent (or his designee) or a board member to provide written notice of the board vacancy to the election commissioner or county clerk by letter and the public by a notice published in a newspaper of general circulation in the school district as required by law carried with a motion by Matt Sullivan and a second by Brad Biltoft.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

Peggy discussed that at the November election, not all board vacancies were filled. Therefore, there is a board vacancy.

2.12. 2025-2027 Superintendent Contract

The Board is still working on details of role responsibilities. No action was taken.

3. Discussion Items

3.1. Principals' and Activities/Athletic Director's Reports

Mrs. Fierstein provided the elementary board report including second quarter family fun night, CCC met December 6th. Also provided AQuESTT classifications.

Mrs. Parks gave the secondary board report including AQuESTT classifications advising the secondary moved up from prior year, but there is still room for improvement. She gave updates on PD and winter activities. Mrs. Schuster will be presenting social studies at ESU. Also discussed after-school program for secondary level.

3.2. Superintendent's Report BCBS Quarterly Report

Mr. Whetzal provided the BCBS quarterly report.

He stated that the floor covering for the high school gym has been replaced and there was discussion about what to do with the old covering. The board is okay with offering it to the community. He's working on the 25-26 school calendar. He reported there is positive results with curriculum. Shared finance report with the board.

3.3. Report from Board Committees

Negotiations continue to meet. Safety committee had a review.

3.4. Policy Review - Policies 3028 - 3033; and 3035 - 3037

The board reviewed policies 3028-3033 and 3035 - 3037. For policy 3030, it doesn't have to list specific name, so want it to read "school nurse" with no name. Policy 3033 is no longer applicable so need to put "intentionally left blank". No longer use petty cash, so Policy 3037 needs to be changed to "intentionally left blank" as well. For policies 3030, 3033 and 3037 will put red-line where requested. These three policies will be action items in January. All other policies were reviewed with no changes.

4. Correspondence

4.1. Board Quicks

5. Items for Next Board Meeting

Policy updates, board reorganization, committees, superintendent contract.

6. Executive Session

Motion to move to executive session at 8:45 p.m. for discussion of personnel for the protection of public interest carried with a motion by Matt Sullivan and a second by Luke Meyers.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan:

Aye, Krista Tatro: Aye

Aye: 6, Nay: 0

7. Reconvene to regular session

Motion to reconvene to regular session at 10:10 p.m carried with a motion by Krista Tatro and a second by Matt Bargaen.

Matt Barga: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan:
Aye, Krista Tatro: Aye
Aye: 6, Nay: 0

8. Adjournment

Meeting adjourned at 10:11 p.m. by Peggy Meyer.

DEPRECIATION FUND	F&M Bank
Beg Balance 11/30/2024	\$436,647.25
Receipts	\$191.41 Interest
Disbursements	\$0.00
Ending Balance 12/31/2024	\$436,838.66

QUALIFIED CAPITAL PURPOSE FUND	Home Federal
Beg Balance 11/30/2024	\$157,756.36
Receipts	\$1,130.53 County proceeds \$29.67 Interest
Disbursements	\$141,408.75 Bond Payment (BOKF, NA)
Ending Balance 12/31/2024	\$17,507.81

BOND FUND	Horizon Bank
Beg Balance 11/30/2024	\$787,480.79
Receipts	\$3,971.33 County Proceeds \$983.46 Interest
Disbursements	\$490,021.25 Bond Payment (BOKF, NA)
Ending Balance 12/31/2024	\$302,414.33

SPECIAL BUILDING FUND	Home Federal
Beg Balance 11/30/2024	\$155,610.92
Receipts	\$1,599.41 County Proceeds \$61.70 Interest
Disbursements	\$123,997.50 Lease Purchase Payment (F & M Bank)
Ending Balance 12/31/2024	\$33,274.53

Superior Public Schools

December 2024 Cash Summary Report

Fund	Description	Beginning Balance	Revenue	Expenditure	Ending Balance
01	General Fund	\$1,396,329.20	\$497,200.50	(\$645,113.27)	\$1,248,416.43
02	Depreciation Fund	\$436,647.25	\$191.41	\$0.00	\$436,838.66
03	Employee Benefit Fund	\$3,375.01	\$0.57	\$0.00	\$3,375.58
05	Activity Fund	\$190,403.29	\$55,772.92	(\$36,790.96)	\$209,385.25
06	School Nutrition Fund	\$57,895.45	\$23,973.15	(\$31,804.35)	\$50,064.25
07	Bond Fund	\$787,480.79	\$4,954.79	(\$490,021.25)	\$302,414.33
08	Special Building Fund	\$155,610.92	\$1,661.11	(\$123,997.50)	\$33,274.53
09	QCPUF Fund	\$157,756.36	\$1,160.20	(\$141,408.75)	\$17,507.81
10	Cooperative Fund	(\$3,669.28)	\$3,669.28	(\$3,669.27)	(\$3,669.27)
Sub Total		\$3,181,828.99	\$588,583.93	(\$1,472,805.35)	\$2,297,607.57

Superior Public Schools

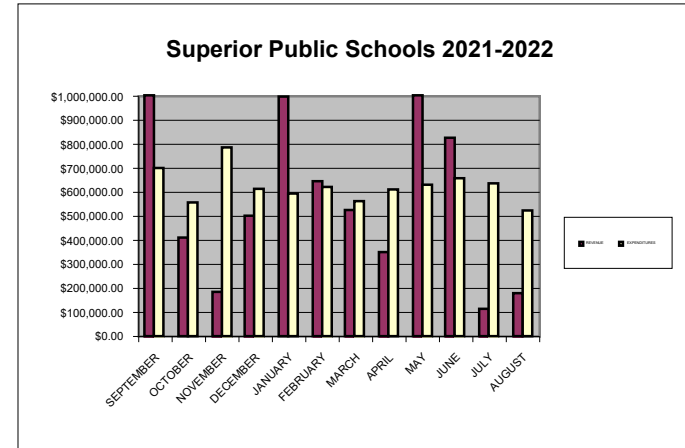
Cash Summary Report

Accounting Cycle: FY 24-25; Beginning Period: Period 04 (12/01/2024 - 12/31/2024) ; Ending Period: Period 04 (12/01/2024 - 12/31/2024) ; Show Prior Year Expense/Encumbrance: No; Prior Year Ending Balance for Beginning Balance: No; Include Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted Transactions: No; Created On: 1/9/2025 2:31:01 PM

Fund	Description	Liabilities (Beginning)	Liabilities (Ending)	Cash Journal Entries	Other Total
01	General Fund	\$0.00	\$0.00	\$0.00	\$0.00
02	Depreciation Fund	\$0.00	\$0.00	\$0.00	\$0.00
03	Employee Benefit Fund	\$0.00	\$0.00	\$0.00	\$0.00
05	Activity Fund	\$0.00	\$0.00	\$0.00	\$0.00
06	School Nutrition Fund	\$0.00	\$0.00	\$0.00	\$0.00
07	Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
08	Special Building Fund	\$0.00	\$0.00	\$0.00	\$0.00
09	QCPUF Fund	\$0.00	\$0.00	\$0.00	\$0.00
10	Cooperative Fund	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total		\$0.00	\$0.00	\$0.00	\$0.00

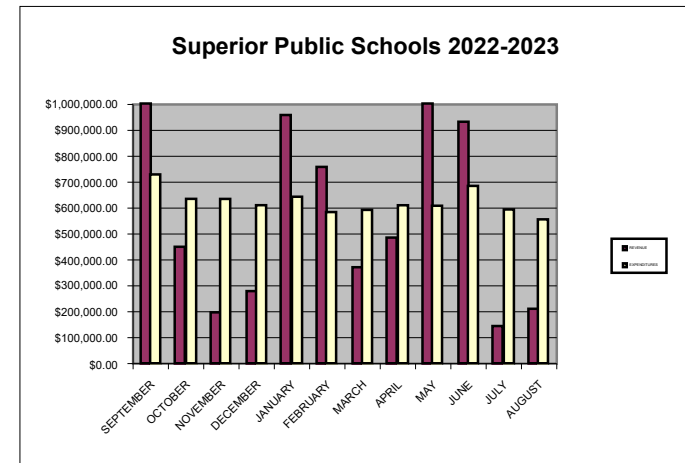
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2021-2022 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,442,491.37	\$1,192,592.22	\$697,447.45	\$1,937,636.14
OCTOBER	\$1,937,636.14	\$407,760.19	\$554,015.29	\$1,791,381.04
NOVEMBER	\$1,791,381.04	\$181,757.45	\$783,156.37	\$1,189,982.12
DECEMBER	\$1,189,982.12	\$498,733.66	\$610,650.15	\$1,078,065.63
JANUARY	\$1,078,065.63	\$994,756.13	\$591,110.10	\$1,481,711.66
FEBRUARY	\$1,481,711.66	\$642,442.97	\$618,591.36	\$1,505,563.27
MARCH	\$1,505,563.27	\$522,516.39	\$559,480.92	\$1,468,598.74
APRIL	\$1,468,598.74	\$347,307.72	\$608,160.41	\$1,207,746.05
MAY	\$1,207,746.05	\$1,454,501.61	\$627,812.21	\$2,034,435.45
JUNE	\$2,034,435.45	\$823,280.65	\$654,845.57	\$2,202,870.53
JULY	\$2,202,870.53	\$111,119.93	\$633,528.93	\$1,680,461.53
AUGUST	\$1,680,461.53	\$176,329.90	\$520,605.33	\$1,336,186.10



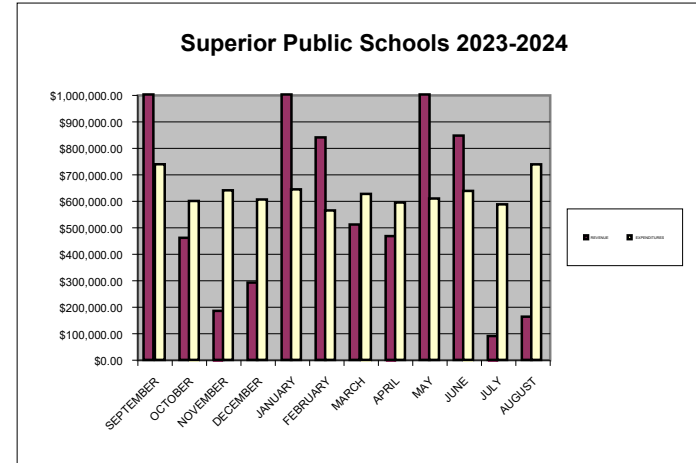
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2022-2023 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,336,186.10	\$1,094,427.33	\$726,305.18	\$1,704,308.25
OCTOBER	\$1,704,308.25	\$447,124.34	\$632,040.93	\$1,519,391.66
NOVEMBER	\$1,519,391.66	\$194,010.88	\$631,837.48	\$1,081,565.06
DECEMBER	\$1,081,565.06	\$276,080.92	\$607,629.18	\$750,016.80
JANUARY	\$750,016.80	\$955,678.74	\$640,268.86	\$1,065,426.68
FEBRUARY	\$1,065,426.68	\$755,383.16	\$581,093.45	\$1,239,716.39
MARCH	\$1,239,716.39	\$368,231.17	\$589,495.84	\$1,018,451.72
APRIL	\$1,018,451.72	\$482,600.35	\$607,445.04	\$893,607.03
MAY	\$893,607.03	\$1,312,000.73	\$605,528.36	\$1,600,079.40
JUNE	\$1,600,079.40	\$929,674.57	\$682,072.52	\$1,847,681.45
JULY	\$1,847,681.45	\$141,282.94	\$591,142.56	\$1,397,821.83
AUGUST	\$1,397,821.83	\$207,856.67	\$552,971.49	\$1,052,707.01



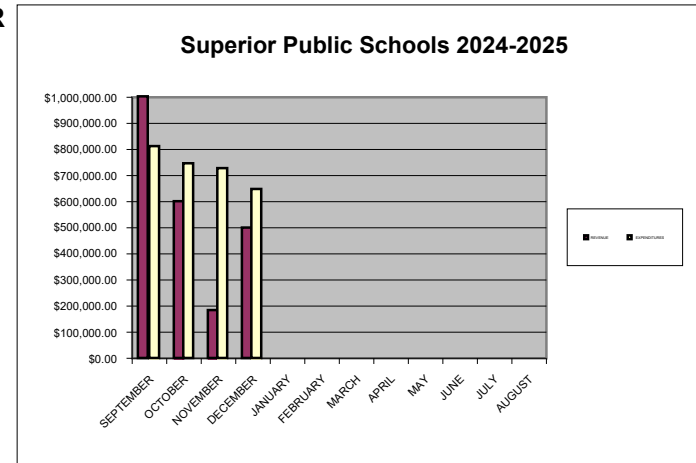
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2023-2024 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,052,707.01	\$1,152,030.20	\$736,451.77	\$1,468,285.44
OCTOBER	\$1,468,285.44	\$458,660.15	\$597,803.31	\$1,329,142.28
NOVEMBER	\$1,329,142.28	\$182,762.54	\$638,077.67	\$873,827.15
DECEMBER	\$873,827.15	\$289,686.65	\$603,405.96	\$560,107.84
JANUARY	\$560,107.84	\$1,582,455.25	\$641,669.11	\$1,500,893.98
FEBRUARY	\$1,500,893.98	\$837,840.46	\$562,047.14	\$1,776,687.30
MARCH	\$1,776,687.30	\$508,895.74	\$624,497.96	\$1,661,085.08
APRIL	\$1,661,085.08	\$465,153.99	\$592,106.79	\$1,534,132.28
MAY	\$1,534,132.28	\$1,744,885.26	\$607,090.19	\$2,671,927.35
JUNE	\$2,671,927.35	\$844,693.56	\$635,802.17	\$2,880,818.74
JULY	\$2,880,818.74	\$87,765.30	\$585,095.17	\$2,383,488.87
AUGUST	\$2,383,488.87	\$160,841.68	\$736,118.65	\$1,808,211.90



**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011
GENERAL FUND
2024-2025 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,808,211.89	\$1,086,603.76	\$809,340.02	\$2,085,475.63
OCTOBER	\$2,085,475.63	\$598,283.88	\$743,582.10	\$1,940,177.41
NOVEMBER	\$1,940,177.41	\$181,117.52	\$724,965.73	\$1,396,329.20
DECEMBER	\$1,396,329.20	\$497,200.50	\$645,113.27	\$1,248,416.43
JANUARY				
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				



**General Fund
December 2024**

Bills

Original List	\$	103,609.31
L. Meyers January BCBS Credit	\$	2,276.70
Voided Expenditure Checks		
Receipts Posted to Expenditure Accounts (L/N BCBS)		
Total	\$	105,886.01

Additions

	\$	-
Total Additions	\$	-

Total Bills \$ 105,886.01

Payroll & Benefits

Original Total	\$	539,227.26
Total	\$	539,227.26

Total Payroll & Benefits \$ 539,227.26

December Expenditure Adjusted Grand Total \$ 645,113.27

GENERAL FUND RECAP - November 2024

Beginning Balance 11-30-2024	\$	1,396,329.20
Receipts	\$	497,200.50
Expenditures	\$	645,113.27
Ending Balance 12-31-2024	\$	1,248,416.43

Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.
From 12/01/2024 to 12/31/2024.

Site ID	Site Name	Rep ID	Reporting ID Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Activity ID	Activity Name							
SPS	Superior Public Schools							
100	Athletics			-2,729.54	18,259.00	12,654.57	0.00	2,874.89
105	Bowling			1,203.39	0.00	152.13	0.00	1,051.26
110	Boys' Basketball			2,153.68	699.00	279.00	0.00	2,573.68
115	Cross Country			1,095.81	0.00	757.06	0.00	338.75
120	Girls' Basketball			5,522.89	550.00	711.22	0.00	5,361.67
125	Boys' Golf			1,606.90	0.00	0.00	0.00	1,606.90
130	Football			-624.92	0.00	0.00	0.00	-624.92
135	JH Football			8.50	0.00	0.00	0.00	8.50
140	JH Volleyball			460.11	0.00	0.00	0.00	460.11
145	JH Girls Basketball			810.51	0.00	0.00	0.00	810.51
146	JH Biys BB			0.00	0.00	0.00	0.00	0.00
150	Girls' Golf			4,502.71	0.00	0.00	0.00	4,502.71
170	Volleyball			1,823.94	222.00	410.20	0.00	1,635.74
175	JH Wrestling			1,366.99	0.00	0.00	0.00	1,366.99
180	Wrestling			995.43	2,299.50	2,306.99	0.00	987.94
190	Track			1,131.88	0.00	0.00	0.00	1,131.88
300	Archery			427.75	0.00	0.00	0.00	427.75
305	Art Club			191.43	415.00	0.00	0.00	606.43
320	Community Service Club			4,875.38	399.70	400.80	0.00	4,874.28
325	Drama			1,182.54	0.00	113.39	0.00	1,069.15
335	FBLA			7,074.77	0.00	0.00	0.00	7,074.77
345	FFA			15,816.56	11,448.00	8,280.73	-61.00	18,922.83
350	Foreign Language			3,525.92	0.00	0.00	0.00	3,525.92
355	S Club			63.63	0.00	0.00	0.00	63.63
360	Speech			2,018.46	0.00	0.00	0.00	2,018.46
365	Student Council			8,941.90	312.45	411.18	-0.03	8,843.14
370	Dance Team			-172.78	3,708.00	432.64	0.00	3,102.58
375	Leadership			380.01	0.00	0.00	0.00	380.01
500	Elementary K-5			8,019.61	280.00	280.00	0.00	8,019.61
501	Elementary PBiS			1,823.44	290.00	292.46	0.00	1,820.98
503	Kids' Club			18.76	0.00	0.00	0.00	18.76
505	Middle School			400.92	0.00	0.00	0.00	400.92
510	Secondary			1,619.77	30.00	0.00	0.00	1,649.77
511	Secondary PBiS			1,009.30	195.00	0.00	0.00	1,204.30
522	Class of 2022			0.00	0.00	0.00	0.00	0.00
523	Class of 2023			0.00	0.00	0.00	0.00	0.00
524	Class of 2024			0.00	0.00	0.00	0.00	0.00
525	Class of 2025			4,562.37	0.00	0.00	0.00	4,562.37
526	Class of 2026			7,007.59	0.00	0.00	0.00	7,007.59
527	Class of 2027			2,095.10	0.00	0.00	0.00	2,095.10
528	Class of 2028			150.00	0.00	0.00	0.00	150.00
533	CLASS OF 2033			306.04	0.00	0.00	0.00	306.04
610	Ag Ed			100.90	0.00	0.00	0.00	100.90

Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.
From 12/01/2024 to 12/31/2024.

Site ID	Site Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Rep ID	Reporting ID Name					
Activity ID	Activity Name					
615	Ag Trip	0.00	0.00	0.00	0.00	0.00
620	Art Fund	2,909.29	22.00	0.00	0.00	2,931.29
630	Music	17,268.51	579.00	442.98	0.00	17,404.53
640	Flashlight	15,219.65	0.00	143.03	0.00	15,076.62
660	Industrial Arts	167.13	0.00	0.00	0.00	167.13
670	Student Purchases	0.00	0.00	0.00	0.00	0.00
690	Yearbook	7,739.07	0.00	0.00	0.00	7,739.07
800	Backpack Program	17,412.88	400.00	670.97	0.00	17,141.91
805	EPOCH	0.00	0.00	0.00	0.00	0.00
810	Flower Fund	80.45	441.00	0.00	0.00	521.45
820	Alumni Board	92.23	0.00	0.00	0.00	92.23
830	Library Fund	68.55	1,436.16	719.92	0.00	784.79
840	Cats Cafe	0.00	0.00	0.00	0.00	0.00
845	Striv	7,091.68	0.00	2,558.96	0.00	4,532.72
846	Technology	1,138.06	0.00	0.00	0.00	1,138.06
860	Teachers' Workroom	907.02	482.00	117.23	0.00	1,271.79
861	Elementary Workroom	470.90	0.00	0.00	0.00	470.90
870	Therapy Dog	516.45	0.00	0.00	0.00	516.45
880	Wildcat Food	23,649.45	12,796.78	4,537.10	0.00	31,909.13
890	Wellness Grant	534.89	0.00	0.00	0.00	534.89
895	Grow Your Own	600.00	0.00	0.00	0.00	600.00
990	Interest	3,769.43	569.36	118.40	0.00	4,220.39
Totals:		<u>190,403.29</u>	<u>55,833.95</u>	<u>36,790.96</u>	<u>-61.03</u>	<u>209,385.25</u>
SPS Totals:		<u>190,403.29</u>	<u>55,833.95</u>	<u>36,790.96</u>	<u>-61.03</u>	<u>209,385.25</u>
Report Totals:		<u>190,403.29</u>	<u>55,833.95</u>	<u>36,790.96</u>	<u>-61.03</u>	<u>209,385.25</u>

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
036234 Void	11/20/2024 12/03/2024	Travis Maresh	No	112024TM	Sharon Bilstoft Ref MS Wrestling 112324	-260.00
036254 Printed	12/03/2024 12/03/2024	Pam Corman	No	112724PC	Sharon Bilstoft Tickets district finals VB 110224	16.88
036255 Cleared	12/03/2024 12/31/2024	Crystal Meyer	No	112724CM	Sharon Bilstoft Scorebook 11/15 & 11/21	15.00
036256 Printed	12/03/2024 12/03/2024	Shannon McCord	No	112724SM	Sharon Bilstoft MS table worker-computer spotter 112724	30.00
036257 Cleared	12/03/2024 12/31/2024	Courtyard by Marriott	No	65R300015211	Sharon Bilstoft Hotel, breakfast, parking state VB 120224	5,832.26
036259 Cleared	12/03/2024 12/31/2024	Blue Hill Public Schools	No	112624BHS	Sharon Bilstoft MSGGB tourney fee 112624	50.00
036260 Cleared	12/03/2024 12/31/2024	Adams Central High School	No	112524ACHS	Sharon Bilstoft MSWR entry fees 112524	80.00
036262 Cleared	12/03/2024 12/31/2024	Brian Faust	No	112724BF	Sharon Bilstoft MSWR head computer 112724	30.00
036266 Cleared	12/04/2024 12/31/2024	Josh Peterson	Yes	120424JP	Sharon Bilstoft Ref JVG BBB vs BDS 120924	140.00
036267 Cleared	12/04/2024 12/31/2024	Kevin Miller	No	120424KM	Sharon Bilstoft Ref JVG BBB vs BDS 120924	140.00
036268 Cleared	12/04/2024 12/31/2024	Alex Stepanek	No	120424AS	Sharon Bilstoft Ref VWR Quad 120624	300.00
036269 Cleared	12/04/2024 12/31/2024	Tyler Hodges	No	120424TH	Sharon Bilstoft Ref VWR Quad 120624	300.00
036270 Printed	12/04/2024 12/04/2024	Kendall Ferguson	No	120424KF	Sharon Bilstoft Ref VG BB vs Sutton 120524	165.00
036271 Cleared	12/04/2024 12/31/2024	Mike Herz	No	120424MH	Sharon Bilstoft Ref VG BB vs Sutton 120524	165.00
036272 Cleared	12/04/2024 12/31/2024	Michael Ferguson	No	120424MF	Sharon Bilstoft Ref VG BB vs Sutton 120524	165.00
036273 Cleared	12/04/2024 12/31/2024	Benjamin Bargaen	Yes	120424BB	Sharon Bilstoft Ref MSGBB vs Sutton 120524	50.00
036274 Cleared	12/04/2024 12/31/2024	Lisa Butler	Yes	120424LB	Sharon Bilstoft Ref MSGBB & JVG BB vs Sutton 120524	120.00

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
036275 Cleared	12/04/2024 12/31/2024	Kevin Miller	No	120424KM	Sharon Biltoft Ref JVGBB vs Sutton 120524	70.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	7053	Morgan Kroeger Ten's Machine, Muscle Massager	139.39
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	42-31334	Morgan Kroeger Tickets St VB	100.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	99936433	Morgan Kroeger Tickets St VB	126.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	4721899-2	Morgan Kroeger Tickets St VB	6.20
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	40-13180	Morgan Kroeger State VB Tickets - Students	340.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	157	Morgan Kroeger VB Team Meal (Granite City)	611.95
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	JJVB	Morgan Kroeger State Volleyball Lunch (Jimmy Johns)	476.64
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	10235269643	Morgan Kroeger Scheduling TV & Microwave	208.32
036285 Cleared	12/09/2024 12/31/2024	Precision Signs & Graphics, LLC	No	10373	Morgan Kroeger Banner for State VB	275.00
036291 Cleared	12/09/2024 12/31/2024	Southern Valley High School	No	120324SV	Sharon Biltoft District fees 120324	106.93
036295 Cleared	12/12/2024 12/31/2024	Lisa Butler	Yes	121224LB	Sharon Biltoft Ref JV vs Wilber-Clatonia 121424	70.00
036296 Cleared	12/12/2024 12/31/2024	Josh Peterson	Yes	121224JP	Sharon Biltoft Ref JV vs Wilber-Clatonia 121424	70.00
036297 Cleared	12/12/2024 12/31/2024	Kevin Miller	No	121224KM	Sharon Biltoft Ref JV vs Wilber-Clatonia 121424	70.00
036298 Cleared	12/12/2024 12/31/2024	Benjamin Bargaen	Yes	121224BB	Sharon Biltoft Ref JV vs Wilber-Clatonia 121424	70.00
036299 Cleared	12/12/2024 12/31/2024	Jordan Brennforder	Yes	121224JB	Sharon Biltoft Ref Varsity vs Wilber-Clatonia 121424	165.00
036300 Cleared	12/12/2024 12/31/2024	Ben Schlegal	No	121224BS	Sharon Biltoft Ref Varsity vs Wilber-Clatonia 121424	165.00

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
036301 Void	12/12/2024 12/17/2024	Mark Gueswell	No	121224MG	Sharon Bilstoft Ref Varsity vs Wilber-Clatonia 121424	165.00
036301 Void	12/12/2024 12/17/2024	Mark Gueswell	No	121224MG	Sharon Bilstoft Ref Varsity vs Wilber-Clatonia 121424	-165.00
036302 Printed	12/13/2024 12/13/2024	Hastings Public Schools	No	121024HHS	Sharon Bilstoft Bowling V & JV entry fee 121024	200.00
036310 Cleared	12/13/2024 12/31/2024	Lisa Butler	Yes	121324LB	Sharon Bilstoft Ref MSGBB Invite 121624	100.00
036311 Cleared	12/13/2024 12/31/2024	Scott Boyles	No	121324SB	Sharon Bilstoft Ref MSGBB Invite 121624	100.00
036312 Cleared	12/13/2024 12/31/2024	Bob Cook	No	121324BC	Sharon Bilstoft Ref MSGBB Invite 121624	100.00
036313 Cleared	12/13/2024 12/31/2024	Josh Peterson	Yes	121324JP	Sharon Bilstoft Ref MSGBB Invite 121624	100.00
036314 Cleared	12/17/2024 12/31/2024	Zach Brennfoerder	No	121724ZB	Sharon Bilstoft Ref VBB 121424 vs W.C.	165.00
036315 Cleared	12/17/2024 12/31/2024	Josh Peterson	Yes	121724JP	Sharon Bilstoft Ref JV-V G/B BB vs Blue Hill	70.00
036316 Cleared	12/17/2024 12/31/2024	Spencer Trapp	No	121724ST	Sharon Bilstoft Ref JV-V G/B BB vs Blue Hill	70.00
036317 Cleared	12/17/2024 12/31/2024	Lisa Butler	Yes	121724LB	Sharon Bilstoft Ref JV-V G/B BB vs Blue Hill	70.00
036318 Cleared	12/17/2024 12/31/2024	Sarah Kirchhoff	Yes	121724SK	Sharon Bilstoft Ref JV-V G/B BB vs Blue Hill	70.00
036319 Cleared	12/17/2024 12/31/2024	Steve Adkisson	No	121724SA	Sharon Bilstoft Ref JV/V G/BBB vs Blue Hill	165.00
036320 Cleared	12/17/2024 12/31/2024	AJ Armstrong	No	121724AA	Sharon Bilstoft Ref JV/V G/BBB vs Blue Hill	165.00
036321 Cleared	12/17/2024 12/31/2024	Brandon Harrington	No	121724BH	Sharon Bilstoft Ref JV/V G/BBB vs Blue Hill	165.00
036327 Cleared	12/20/2024 12/31/2024	DeWayne Grove	No	122024DG	Sharon Bilstoft Ref VBB vs Centennial 122124	165.00
036328 Cleared	12/20/2024 12/31/2024	Michael Ferguson	No	122024MF	Sharon Bilstoft Ref VBB vs Centennial 122124	165.00

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID	Activity Name Site Name	Vendor Name	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
036329 Printed	12/20/2024 12/20/2024	Dennis Johnson	No	122024DJ	Sharon Biltoft Ref VBB vs Centennial 122124	165.00
036330 Cleared	12/20/2024 12/31/2024	Sarah Kirchhoff	Yes	122024SK	Sharon Biltoft Ref JVBB vs Centennial 122124	70.00
036331 Printed	12/20/2024 12/20/2024	Lisa Butler	Yes	122024LB	Sharon Biltoft Ref JVBB vs Centennial 122124	70.00
036332 Cleared	12/20/2024 12/31/2024	Benjamin Bargaen	Yes	122024BB	Sharon Biltoft Ref JVBB vs Centennial 122124	70.00
Total for SPS - Superior Public Schools:						12,654.57
Total for 100 - Athletics:						12,654.57
105	Bowling					
SPS	Superior Public Schools					
036322 Cleared	12/17/2024 12/31/2024	Nelsen Petersen	No	121724NP	Sharon Biltoft Food at Bowling-York	77.18
036324 Cleared	12/18/2024 12/31/2024	Nelsen Petersen	No	121424NP	Sharon Biltoft Meals @ Hastings tourney	74.95
Total for SPS - Superior Public Schools:						152.13
Total for 105 - Bowling:						152.13
110	Boys' Basketball					
SPS	Superior Public Schools					
036253 Cleared	12/03/2024 12/31/2024	Stadium Sports	No	14081	Sharon Biltoft Practice jerseys HSB BB 112624	279.00

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
115 Cross Country						
SPS Superior Public Schools						
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	56	Morgan Kroeger McDonalds	30.25
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	1160	Morgan Kroeger China Buffet	70.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	Q9382079, Q93830283, Q9382082	Morgan Kroeger XC Race Registration (Get Me Registered)	196.65
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	77877144	Morgan Kroeger XC meals (MI Mexico)	104.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	44903343, 44903342	Morgan Kroeger Hotel Rooms XC (Wildwood Lodge)	356.16
Total for SPS - Superior Public Schools:						757.06
Total for 115 - Cross Country:						757.06
120 Girls' Basketball						
SPS Superior Public Schools						
036250 Cleared	12/03/2024 12/31/2024	Small Town Famous	No	2562	Sharon Biltoft Gildan crewneck sweatshirts HSGBB 112524	611.25
036288 Cleared	12/09/2024 12/31/2024	Amazon Capital Services	No	1MKX-RRTJ- RR4Q	Morgan Kroeger Basketball supplies	99.97
Total for SPS - Superior Public Schools:						711.22
Total for 120 - Girls' Basketball:						711.22
170 Volleyball						
SPS Superior Public Schools						
036261 Cleared	12/03/2024 12/31/2024	Sarah Kirchhoff	Yes	452	Sharon Biltoft Libero shirt 112624	25.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	162573209	Morgan Kroeger Custom Sports - State VB T-shirts	385.20
Total for SPS - Superior Public Schools:						410.20
Total for 170 - Volleyball:						410.20

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID	Activity Name				Approved by	
Site ID	Site Name	Vendor Name	1099?	Invoice Number	Description	Amount
Check #	Issue Date	PO Number				
Status	Status Date					
<hr/>						
180	Wrestling					
<hr/>						
SPS	Superior Public Schools					
036287	12/09/2024	Ideal Market			Morgan Kroeger	
Cleared	12/31/2024		No	Nov.265	Wrestling Breakfast	34.99
036290	12/09/2024	Metropolitan Entertainment & Convention			Sharon Biltoft	
Cleared	12/31/2024		No	120324ME	State tickets 120324	2,272.00
Total for SPS - Superior Public Schools:						2,306.99
Total for 180 - Wrestling:						2,306.99
<hr/>						
320	Community Service Club					
<hr/>						
SPS	Superior Public Schools					
036286	12/09/2024	Linpepco-Hastings			Morgan Kroeger	
Cleared	12/31/2024		No	6100102628: 6100121340	Drinks for Gatorade Machine	400.80
<hr/>						
325	Drama					
<hr/>						
SPS	Superior Public Schools					
036264	12/04/2024	Corissa Arickx			Sharon Biltoft	
Cleared	12/31/2024		No	112624CA	Lunch at districts 112624	64.00
036289	12/09/2024	Kenny's Lumber & Farm Supply Inc			Morgan Kroeger	
Cleared	12/31/2024		No	2411-080400	Dram Set Supplies	49.39
Total for SPS - Superior Public Schools:						113.39
Total for 325 - Drama:						113.39

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
345 FFA						
SPS Superior Public Schools						
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	FFAConvention0 1	Morgan Kroeger FFA Convention rooms, meals, fuel	6,018.72
036287 Cleared	12/09/2024 12/31/2024	Ideal Market	No	NOv24 1232	Morgan Kroeger Concession Supplies	76.65
036293 Cleared	12/09/2024 12/31/2024	Victory Too	No	58387	Sharon Biltoft Chapter t-shirts 120224	602.53
036294 Cleared	12/09/2024 12/31/2024	Victory Too	No	58452	Sharon Biltoft Community t-shirts 120224	1,492.83
036308 Cleared	12/13/2024 12/31/2024	KRFS AM/FM	No	2024694	Sharon Biltoft Fireworks ad 120624	90.00
Total for SPS - Superior Public Schools:						8,280.73
Total for 345 - FFA:						8,280.73

365 Student Council						
SPS Superior Public Schools						
036287 Cleared	12/09/2024 12/31/2024	Ideal Market	No	Nov 24 1474	Morgan Kroeger Supplies for Veteran's Day	34.40
036287 Cleared	12/09/2024 12/31/2024	Ideal Market	No	Nov24#1474	Morgan Kroeger Supplies for Military Project	15.88
036288 Cleared	12/09/2024 12/31/2024	Amazon Capital Services	No	1WDH-Y11W- JFRK	Morgan Kroeger Gifts for Giving Tree	39.99
036305 Cleared	12/13/2024 12/31/2024	Linpepco-Hastings	No	Nov2024 60601	Sharon Biltoft Juice/water for machine 121024	55.80
036307 Cleared	12/13/2024 12/31/2024	Melissa Schuster	No	2024331412897 396	Sharon Biltoft Socks, hats, gloves from money war 120524	239.11
036323 Cleared	12/18/2024 12/31/2024	Melissa Schuster	No	121724MS	Sharon Biltoft Postage to send military package	26.00
Total for SPS - Superior Public Schools:						411.18
Total for 365 - Student Council:						411.18

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
370 Dance Team						
SPS Superior Public Schools						
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	22746	Morgan Kroeger State Kick Dance Music	200.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	22774	Morgan Kroeger State Pom Music (Power Music)	200.00
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	JJDance	Morgan Kroeger State VB Dance meals (Jimmy Johns)	32.64
Total for SPS - Superior Public Schools:						432.64
Total for 370 - Dance Team:						432.64

500 Elementary K-5						
SPS Superior Public Schools						
036287 Cleared	12/09/2024 12/31/2024	Ideal Market	No	Nov 24 1227	Morgan Kroeger Donuts for Grownups	280.00
501 Elementary PBiS						
SPS Superior Public Schools						
036288 Cleared	12/09/2024 12/31/2024	Amazon Capital Services	No	1KFJ-NGM4- WWJV	Morgan Kroeger PBIS Supplies	262.79
036288 Cleared	12/09/2024 12/31/2024	Amazon Capital Services	No	1C6M-KC9H- XNFN	Morgan Kroeger Elem PBIS - Treats	29.67
Total for SPS - Superior Public Schools:						292.46
Total for 501 - Elementary PBiS:						292.46

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
630 Music						
SPS Superior Public Schools						
036265 Cleared	12/04/2024 12/31/2024	JW Pepper & Son, Inc.	No	366998609	Sharon Bilstoft Concert music 120224	199.00
036288 Cleared	12/09/2024 12/31/2024	Amazon Capital Services	No	1XYC-K6X7-7VRY	Morgan Kroeger Saxophone Mouthpiece	33.00
036288 Cleared	12/09/2024 12/31/2024	Amazon Capital Services	No	1L3X-3PTH-3PDF	Morgan Kroeger Music Reeds	47.98
036292 Cleared	12/09/2024 12/31/2024	Yandas Music & Pro Audio	No	732236	Sharon Bilstoft Inst repair 120324	79.00
036309 Cleared	12/13/2024 12/31/2024	Yandas Music & Pro Audio	No	734055	Sharon Bilstoft Instrument repair 121124	84.00
Total for SPS - Superior Public Schools:						442.98
Total for 630 - Music:						442.98
640 Flashlight						
SPS Superior Public Schools						
036306 Cleared	12/13/2024 12/31/2024	Superior Publishing Co., Inc	No	112924-375 Flashlights #20613	Sharon Bilstoft Printing of Flashlights 121024	140.00
036323 Cleared	12/18/2024 12/31/2024	Melissa Schuster	No	121724MS	Sharon Bilstoft Postage for sending Flashlights	3.03
Total for SPS - Superior Public Schools:						143.03
Total for 640 - Flashlight:						143.03
800 Backpack Program						
SPS Superior Public Schools						
036287 Cleared	12/09/2024 12/31/2024	Ideal Market	No	Nov.1245	Morgan Kroeger Food Vouchers	670.97
830 Library Fund						
SPS Superior Public Schools						
036326 Printed	12/19/2024 12/19/2024	Scholastic Book Fairs - 8	No	W5667262BF	Sharon Bilstoft Book Fair 121624	719.92

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID	Activity Name	Site ID	Site Name	Check #	Issue Date	Vendor Name	Approved by				Amount
Status	Status Date	PO Number	1099?	Invoice Number	Description						
845	Striv										
SPS	Superior Public Schools										
036325	12/18/2024	B & H Photo-Video				Sharon Biltoft					
Cleared	12/31/2024		No	229852776	Camera lens & camera lens filter						2,558.96
860	Teachers' Workroom										
SPS	Superior Public Schools										
036283	12/09/2024	U.S. Bank				Morgan Kroeger					
Cleared	12/31/2024		No	11.4.24BrodBrew	Gift Cards for Staff Involvement - Halloween						15.00
036283	12/09/2024	U.S. Bank				Morgan Kroeger					
Cleared	12/31/2024		No	10226425759	Plastic Forks - Sam's Club						21.98
036286	12/09/2024	Linpepco-Hastings				Morgan Kroeger					
Cleared	12/31/2024		No	6100121339	Pop for Machines						80.25
										Total for SPS - Superior Public Schools:	117.23
										Total for 860 - Teachers' Workroom:	117.23

Check Detail

Sorted by Activity ID, Site ID.
From 12/01/2024 to 12/31/2024.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<hr/> 880 Wildcat Food <hr/>						
SPS Superior Public Schools						
036251 Cleared	12/03/2024 12/31/2024	Cash-Wa Distributing	No	14416929; 14424573	Sharon Biltoft Candy and pretzels 112524	1,002.86
036252 Cleared	12/03/2024 12/31/2024	Sysco Lincoln	No	561997868	Sharon Biltoft Pretzels and cheese 112524	338.82
036258 Printed	12/03/2024 12/03/2024	SYAA	No	120224SYAA	Sharon Biltoft Candy from baseball 120224	419.33
036263 Cleared	12/04/2024 12/31/2024	Linpepco-Hastings	No	Oct 24 60832	Kim Williams concessions drinks	179.90
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	10235269643	Morgan Kroeger Scheduling TV & Microwave	149.26
036286 Cleared	12/09/2024 12/31/2024	Linpepco-Hastings	No	610012099, 6100121000,610 0121371	Morgan Kroeger Drinks for Concessions	1,744.79
036303 Cleared	12/13/2024 12/31/2024	Cash-Wa Distributing	No	14439447	Sharon Biltoft Popcorn oil, cheese, chips 121024	371.60
036304 Cleared	12/13/2024 12/31/2024	Sysco Lincoln	No	661036027	Sharon Biltoft Pretzels 121024	330.54
Total for SPS - Superior Public Schools:						4,537.10
Total for 880 - Wildcat Food:						4,537.10
<hr/> 990 Interest <hr/>						
SPS Superior Public Schools						
036283 Cleared	12/09/2024 12/31/2024	U.S. Bank	No	2024-25Plus	Morgan Kroeger Sam's Club Annual Membership	118.40
Grand Total :						36,790.96

Superior Public Schools

December 2024 Revenue Budget Report

Account Code	Description	Dec 2024 Receipts	2024-2025 Budget	Actual (YTD)	2024-2025 Reimaing	% of Budget Received
01-1-01100-000-000	Local Property Taxes	(\$37,831.97)	(\$5,660,000.00)	(\$1,482,799.32)	(\$4,177,200.68)	26.19
01-1-01115-000-000	Carline Tax	\$0.00	(\$3,950.00)	(\$412.15)	(\$3,537.85)	10.43
01-1-01120-000-000	Pub Power 5% Gross	\$0.00	(\$8,750.00)	\$0.00	(\$8,750.00)	0.00
01-1-01125-000-000	Motor Vehicle Taxes	(\$21,835.47)	(\$246,850.00)	(\$83,204.62)	(\$163,645.38)	33.70
01-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$1,562.96)	(\$10,000.00)	(\$5,843.64)	(\$4,156.36)	58.43
01-1-01331-000-000	Tuition Otr Dist Reg Ed	\$0.00	(\$60,000.00)	\$0.00	(\$60,000.00)	0.00
01-1-01510-000-000	Interest	(\$2,920.28)	(\$11,110.00)	(\$15,904.36)	\$4,794.36	143.15
01-1-01911-000-000	Local License Fees	\$0.00	(\$1,500.00)	(\$300.00)	(\$1,200.00)	20.00
01-1-01920-000-000	Donations	\$0.00	(\$10,000.00)	(\$7,000.00)	(\$3,000.00)	70.00
01-1-01921-000-000	City Police Court Fines	\$0.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00
01-1-01990-000-000	Other Local Receipts	\$0.00	(\$14,000.00)	(\$6,731.85)	(\$7,268.15)	48.08
01-1-02110-000-000	Co Fines & License Fees	(\$1,310.12)	(\$21,500.00)	(\$5,212.17)	(\$16,287.83)	24.24
01-1-02210-000-000	ESU Receipts	(\$526.50)	(\$500.00)	(\$2,651.16)	\$2,151.16	530.23
01-1-03110-000-000	State Aid	(\$203,666.00)	(\$1,018,332.00)	(\$407,332.00)	(\$611,000.00)	39.99
01-1-03120-000-000	Sped - School Age	(\$117,997.00)	(\$700,000.00)	(\$117,997.00)	(\$582,003.00)	16.85
01-1-03125-000-000	Sped Transport - SA	\$0.00	(\$17,000.00)	\$0.00	(\$17,000.00)	0.00
01-1-03130-000-000	Homestead Exemption	\$0.00	(\$45,000.00)	\$0.00	(\$45,000.00)	0.00
01-1-03131-000-000	Property Tax Credit	\$0.00	(\$60,000.00)	\$0.00	(\$60,000.00)	0.00
01-1-03133-000-000	Nameplate Capacity	\$0.00	\$0.00	(\$6,581.20)	\$6,581.20	0.00
01-1-03180-000-000	Pro-Rate Motor Vehicle	\$0.00	(\$9,000.00)	(\$1,688.17)	(\$7,311.83)	18.75
01-1-03400-000-000	State Apportionment	\$0.00	(\$60,000.00)	\$0.00	(\$60,000.00)	0.00
01-1-03535-000-000	High Ability Learners	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	0.00
01-1-04105-000-000	eRate Funding	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	0.00
01-1-04310-000-000	REAP	(\$9,390.00)	(\$30,000.00)	(\$16,153.50)	(\$13,846.50)	53.84
01-1-04505-000-000	Title I	(\$6,872.00)	(\$82,000.00)	(\$35,898.00)	(\$46,102.00)	43.77
01-1-04509-000-000	Title II A	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	0.00
01-1-04516-000-000	IDEA Presc (619) Base, E/P	\$0.00	(\$5,000.00)	(\$4,125.00)	(\$875.00)	82.50
01-1-04518-000-000	IDEA Part B (611) Base, E/P	\$0.00	(\$81,276.00)	(\$42,138.00)	(\$39,138.00)	51.84
01-1-04531-000-000	Title IV, Part B, 21st Century	(\$3,158.00)	(\$50,000.00)	(\$3,158.00)	(\$46,842.00)	6.31
01-1-04708-000-000	MIPS	\$0.00	(\$20,000.00)	(\$5,994.07)	(\$14,005.93)	29.97
01-1-04709-000-000	MAAPS	\$0.00	(\$7,000.00)	(\$2,905.52)	(\$4,094.48)	41.50
01-1-04998-000-000	ESSER III	(\$90,130.20)	(\$86,861.00)	(\$100,295.20)	\$13,434.20	115.46
01-1-05300-000-000	Sale Of Property	\$0.00	\$0.00	(\$8,880.73)	\$8,880.73	0.00
01-1-05301-000-000	Insurance Adjustments	\$0.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00
Subtotal of Element: [FUND] 01 - General Fund		(\$497,200.50)	(\$8,363,629.00)	(\$2,363,205.66)	(\$6,000,423.34)	28.26
02-1-01510-000-000	Interest	(\$191.41)	(\$1,000.00)	(\$787.00)	(\$213.00)	78.70
02-1-05200-000-000	Gen Fund Transfer	\$0.00	(\$149,000.00)	\$0.00	(\$149,000.00)	0.00
Subtotal of Element: [FUND] 02 - Depreciation Fund		(\$191.41)	(\$150,000.00)	(\$787.00)	(\$149,213.00)	0.52

03-1-01510-000-000	Interest On Account	(\$0.57)	(\$20.00)	(\$2.34)	(\$17.66)	11.70
03-1-05200-000-000	General Fund Transfers	\$0.00	(\$75,968.00)	\$0.00	(\$75,968.00)	0.00
Subtotal of Element: [FUND] 03 - Employee Benefit Fund		(\$0.57)	(\$75,988.00)	(\$2.34)	(\$75,985.66)	0.00
06-1-01510-000-000	Interest On Account	(\$8.18)	(\$50.00)	(\$23.26)	(\$26.74)	46.52
06-1-01620-000-000	Extra Items (A La Carte)	(\$2,107.25)	(\$75,000.00)	(\$14,016.85)	(\$60,983.15)	18.68
06-1-01630-000-000	Special Function Sales	\$0.00	\$0.00	(\$2,099.54)	\$2,099.54	0.00
06-1-01990-000-000	Other Local (Misc)	(\$79.08)	(\$1,000.00)	(\$294.03)	(\$705.97)	29.40
06-1-03150-000-000	State Lunch Reimb	\$0.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00
06-1-03990-000-000	Other State	\$0.00	\$0.00	(\$12,500.00)	\$12,500.00	0.00
06-1-04210-000-000	Federal Reimbursement	(\$21,778.64)	(\$200,000.00)	(\$89,397.06)	(\$110,602.94)	44.69
06-1-05200-000-000	General Fund Transfer	\$0.00	(\$87,528.00)	(\$50,000.00)	(\$37,528.00)	57.12
Subtotal of Element: [FUND] 06 - School Nutrition Fund		(\$23,973.15)	(\$365,578.00)	(\$168,330.74)	(\$197,247.26)	46.05
07-1-01100-000-000	Property Tax	(\$3,812.28)	(\$560,000.00)	(\$149,108.35)	(\$410,891.65)	26.62
07-1-01115-000-000	Carline Tax	\$0.00	(\$800.00)	(\$185.71)	(\$614.29)	23.21
07-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$159.05)	(\$500.00)	(\$449.92)	(\$50.08)	89.98
07-1-01510-000-000	Interest	(\$983.46)	(\$10,000.00)	(\$6,574.96)	(\$3,425.04)	65.74
07-1-03133-000-000	Nameplate Capacity	\$0.00	\$0.00	(\$661.67)	\$661.67	0.00
07-1-03180-000-000	Pro Rate MV	\$0.00	(\$1,000.00)	(\$169.33)	(\$830.67)	16.93
Subtotal of Element: [FUND] 07 - Bond Fund		(\$4,954.79)	(\$572,300.00)	(\$157,149.94)	(\$415,150.06)	27.46
08-1-01100-000-000	Property Tax	(\$1,529.72)	(\$292,698.00)	(\$58,687.71)	(\$234,010.29)	20.05
08-1-01115-000-000	Carline Tax	\$0.00	(\$500.00)	(\$16.28)	(\$483.72)	3.25
08-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$69.69)	(\$1,000.00)	(\$260.49)	(\$739.51)	26.04
08-1-01510-000-000	Interest	(\$61.70)	(\$25,000.00)	(\$646.59)	(\$24,353.41)	2.58
08-1-03130-000-000	Homestead Exempt	\$0.00	(\$3,000.00)	\$0.00	(\$3,000.00)	0.00
08-1-03133-000-000	Nameplate Capacity	\$0.00	\$0.00	(\$259.94)	\$259.94	0.00
08-1-03180-000-000	Pro Rate MV	\$0.00	(\$1,000.00)	(\$66.60)	(\$933.40)	6.66
08-1-09003-000-000	Interfund loan repayment from QCPUF	\$0.00	(\$50,000.00)	\$0.00	(\$50,000.00)	0.00
Subtotal of Element: [FUND] 08 - Special Building Fund		(\$1,661.11)	(\$373,198.00)	(\$59,937.61)	(\$313,260.39)	16.06
09-1-01100-000-000	Property Tax	(\$1,086.09)	(\$200,000.00)	(\$42,580.36)	(\$157,419.64)	21.29
09-1-01115-000-000	Carline Tax	\$0.00	(\$100.00)	(\$11.84)	(\$88.16)	11.84
09-1-01120-000-000	Pub Power 5% Gross	\$0.00	\$0.00	(\$140.12)	\$140.12	0.00
09-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$44.44)	\$0.00	(\$162.97)	\$162.97	0.00
09-1-01510-000-000	Interest	(\$29.67)	(\$2,000.00)	(\$592.53)	(\$1,407.47)	29.62
09-1-03133-000-000	Nameplate Capacity Tax	\$0.00	\$0.00	(\$189.04)	\$189.04	0.00
09-1-03180-000-000	Pro Rate MV	\$0.00	\$0.00	(\$48.49)	\$48.49	0.00
Subtotal of Element: [FUND] 09 - QCPUF Fund		(\$1,160.20)	(\$202,100.00)	(\$43,725.35)	(\$158,374.65)	21.64
10-1-05200-000-000	Transfer from General Fund	\$0.00	(\$63,534.00)	(\$5,503.88)	(\$58,030.12)	8.66
10-1-05690-000-000	Thayer Central Salary Share	(\$3,669.28)	(\$61,466.00)	(\$11,441.89)	(\$50,024.11)	18.61
Subtotal of Element: [FUND] 10 - Cooperative Fund		(\$3,669.28)	(\$125,000.00)	(\$16,945.77)	(\$108,054.23)	13.56

Grand Total		(\$532,811.01)	(\$10,227,793.00)	(\$2,810,084.41)	(\$7,417,708.59)	27.47
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Superior Public Schools

December 2024 Expense Budget Report

FUND	FUNCTION	December 2024 Expenditures	Current Budget	Actuals (YTD)
01 - General Fund	01100 - Regular Instruction	\$228,422.25	\$3,392,650.00	\$1,023,677.21
01 - General Fund	01125 - Academic Intervention (Flex-Spending)	\$0.00	\$0.00	\$0.00
01 - General Fund	01150 - Limited English Proficiency	\$1,797.69	\$13,600.00	\$5,291.85
01 - General Fund	01160 - Poverty Programs	\$17,545.78	\$328,600.00	\$70,183.14
01 - General Fund	01200 - Special Education - School Age	\$84,993.36	\$1,167,065.00	\$327,849.94
01 - General Fund	01291 - Special Education - Ages 3-5	\$15,427.22	\$229,300.00	\$62,452.38
01 - General Fund	01292 - Special Education - Ages 0-2	\$659.57	\$77,700.00	\$3,423.69
01 - General Fund	01300 - Summer School	\$0.00	\$26,700.00	\$0.00
01 - General Fund	02110 - Attendance/Social Work Services	\$0.00	\$10,300.00	\$90.00
01 - General Fund	02120 - Guidance Services	\$6,038.75	\$153,300.00	\$24,971.69
01 - General Fund	02130 - Health Services	\$408.72	\$17,350.00	\$2,554.26
01 - General Fund	02140 - Psychological Services	\$6,625.71	\$75,200.00	\$15,597.06
01 - General Fund	02141 - Psychological Services - School Age	\$4,978.83	\$53,900.00	\$13,752.40
01 - General Fund	02142 - Psychological Services - Ages 3-5	\$0.00	\$4,100.00	\$529.66
01 - General Fund	02143 - Psychological Services - Ages 0-2	\$0.00	\$2,050.00	\$60.02
01 - General Fund	02151 - Speech Path and Deaf Ed - School Age	\$21,774.85	\$236,000.00	\$87,490.17
01 - General Fund	02152 - Speech Path and Deaf Ed - Ages 3-5	\$4,220.94	\$45,750.00	\$14,441.78
01 - General Fund	02153 - Speech Path and Deaf Ed - Ages 0-2	\$675.09	\$9,400.00	\$4,352.79
01 - General Fund	02161 - Occupational Therapy- School Age	\$4,332.01	\$24,200.00	\$9,678.10
01 - General Fund	02162 - Occupational Therapy - Ages 3-5	\$0.00	\$12,450.00	\$6,309.88
01 - General Fund	02163 - Occupational Therapy-Ages 0-2	\$68.76	\$7,450.00	\$2,821.78
01 - General Fund	02171 - Physical Therapy - School Age	\$1,255.50	\$16,700.00	\$5,285.25
01 - General Fund	02172 - Physical Therapy-Ages 3-5	\$324.00	\$4,700.00	\$992.25
01 - General Fund	02173 - Physical Therapy-Ages 0-2	\$202.50	\$3,650.00	\$486.00
01 - General Fund	02181 - Vision Services - School Age	\$537.05	\$2,900.00	\$1,480.77
01 - General Fund	02183 - Vision Services - Ages 0-2	\$115.00	\$0.00	\$828.14
01 - General Fund	02190 - Student Activities	\$1,773.72	\$40,050.00	\$7,795.90
01 - General Fund	02210 - Improvement of Instruction	\$5,503.86	\$68,400.00	\$22,015.51
01 - General Fund	02212 - Instruction/Curriculum Development	\$1,800.00	\$47,950.00	\$8,160.10
01 - General Fund	02213 - Instructional Staff Training	\$0.00	\$14,450.00	\$630.00
01 - General Fund	02220 - Library/Media Services	\$10,750.67	\$169,300.00	\$50,871.29
01 - General Fund	02224 - Educational Television Services	\$241.75	\$5,150.00	\$947.74
01 - General Fund	02230 - Instruction-Related Technology	\$9,374.82	\$212,600.00	\$42,323.39
01 - General Fund	02240 - Academic Student Assessment	\$0.00	\$12,400.00	\$0.00
01 - General Fund	02290 - Other Support - Instructional Staff	\$103.18	\$550.00	\$154.77
01 - General Fund	02310 - Board of Education	\$2,235.47	\$42,500.00	\$19,900.12
01 - General Fund	02320 - Superintendent	\$20,258.18	\$267,500.00	\$79,945.85
01 - General Fund	02330 - District Legal Services	\$2,550.00	\$15,450.00	\$5,005.50
01 - General Fund	02410 - Principal	\$32,600.84	\$439,600.00	\$129,411.81

01 - General Fund	02490 - School Administration Other	\$7,266.12	\$93,450.00	\$29,244.33
01 - General Fund	02510 - Business Office	\$16,803.07	\$219,500.00	\$103,603.97
01 - General Fund	02570 - Personnel Services	\$38.00	\$6,150.00	\$582.05
01 - General Fund	02580 - Administrative Technology Service	\$0.00	\$0.00	\$1,977.60
01 - General Fund	02590 - Central Services - Other	\$0.00	\$0.00	\$8,901.00
01 - General Fund	02610 - Custodial	\$24,809.74	\$453,050.00	\$171,263.12
01 - General Fund	02620 - Building Maintenance	\$19,201.72	\$388,311.00	\$105,938.77
01 - General Fund	02630 - Grounds Maintenance	\$3,587.67	\$73,400.00	\$14,356.64
01 - General Fund	02650 - Non-Pupil Vehicle	\$308.62	\$13,000.00	\$2,795.51
01 - General Fund	02660 - Security	\$478.70	\$12,600.00	\$4,303.20
01 - General Fund	02670 - Safety	\$739.37	\$22,850.00	\$4,194.27
01 - General Fund	02710 - Regular Transportation	\$11,153.97	\$332,250.00	\$55,944.70
01 - General Fund	02712 - School Age SPED Transportation	\$5,021.29	\$54,500.00	\$50,072.92
01 - General Fund	02713 - Preschool Transportation	\$2,351.84	\$42,850.00	\$10,931.36
01 - General Fund	02730 - Regular Vehicle Maintenance	\$903.59	\$39,600.00	\$5,973.54
01 - General Fund	02732 - School Age SPED Vehicle Maintenance	\$183.65	\$13,250.00	\$2,355.96
01 - General Fund	02733 - Preschool Vehicle Maintenance	\$0.00	\$5,150.00	\$173.80
01 - General Fund	03300 - Community Services Operations	\$0.00	\$22,000.00	\$234.81
01 - General Fund	03535 - High Ability Learners	\$584.75	\$43,650.00	\$3,681.27
01 - General Fund	03552 - Safety/ Security Grant	\$0.00	\$0.00	\$32,489.00
01 - General Fund	06200 - Title IA	\$9,876.75	\$117,100.00	\$39,507.01
01 - General Fund	06310 - Title IIA	\$6,173.99	\$19,750.00	\$21,151.99
01 - General Fund	06406 - IDEA Preschool (619) Base Allocation	\$2,475.43	\$5,300.00	\$2,475.43
01 - General Fund	06408 - IDEA Part B (611)	\$9,686.99	\$125,300.00	\$38,747.96
01 - General Fund	06968 - 21st Century Learning	\$6,160.24	\$50,000.00	\$22,802.56
01 - General Fund	06992 - REAP	\$11,985.00	\$36,900.00	\$28,138.50
01 - General Fund	06998 - ESSER III	\$0.00	\$0.00	\$43,947.66
01 - General Fund	08000 - Transfers (Outgoing)	\$15,450.00	\$97,850.00	\$65,450.00
01 - General Fund	09000 - Non-Program Expenditure	\$2,276.70	\$0.00	\$0.00
Subtotal of Element: [FUND] 01 - General Fund		\$645,113.27	\$9,538,676.00	\$2,923,001.12
02 - Depreciation Fund	02900 - Other Support Services	\$0.00	\$635,284.00	\$91,502.13
Subtotal of Element: [FUND] 02 - Depreciation Fund		\$0.00	\$635,284.00	\$91,502.13
03 - Employee Benefit Fund	02900 - Other Support Services	\$0.00	\$81,500.00	\$0.00
Subtotal of Element: [FUND] 03 - Employee Benefit Fund		\$0.00	\$81,500.00	\$0.00
06 - School Nutrition Fund	03100 - Food Services Operations	\$31,804.35	\$371,291.00	\$146,046.67
Subtotal of Element: [FUND] 06 - School Nutrition Fund		\$31,804.35	\$371,291.00	\$146,046.67
07 - Bond Fund	05000 - Debt Service	\$490,021.25	\$1,269,912.00	\$490,021.25
Subtotal of Element: [FUND] 07 - Bond Fund		\$490,021.25	\$1,269,912.00	\$490,021.25
08 - Special Building Fund	02620 - Building Maintenance	\$0.00	\$75,000.00	\$0.00
08 - Special Building Fund	04600 - Site Improvements	\$0.00	\$101,539.00	\$0.00
08 - Special Building Fund	04700 - Building Improvements	\$0.00	\$152,000.00	\$0.00
08 - Special Building Fund	05000 - Debt Service	\$123,997.50	\$140,000.00	\$123,997.50

Subtotal of Element: [FUND] 08 - Special Building Fund		\$123,997.50	\$468,539.00	\$123,997.50
09 - QCPUF Fund	05000 - Debt Service	\$141,408.75	\$233,557.00	\$141,408.75
09 - QCPUF Fund	09003 - Interfund Loan	\$0.00	\$50,000.00	\$0.00
Subtotal of Element: [FUND] 09 - QCPUF Fund		\$141,408.75	\$283,557.00	\$141,408.75
10 - Cooperative Fund	02290 - Other Support - Instructional Staff	\$3,669.27	\$125,000.00	\$20,615.04
Subtotal of Element: [FUND] 10 - Cooperative Fund		\$3,669.27	\$125,000.00	\$20,615.04
Grand Total		\$1,436,014.39	\$12,773,759.00	\$3,936,592.46

Available	% of Budget Spent
\$2,368,972.79	30.17
\$0.00	
\$8,308.15	38.91
\$258,416.86	21.36
\$839,215.06	28.09
\$166,847.62	27.24
\$74,276.31	4.41
\$26,700.00	0.00
\$10,210.00	0.87
\$128,328.31	16.29
\$14,795.74	14.72
\$59,602.94	20.74
\$40,147.60	25.51
\$3,570.34	12.92
\$1,989.98	2.93
\$148,509.83	37.07
\$31,308.22	31.57
\$5,047.21	46.31
\$14,521.90	39.99
\$6,140.12	50.68
\$4,628.22	37.88
\$11,414.75	31.65
\$3,707.75	21.11
\$3,164.00	13.32
\$1,419.23	51.06
(\$828.14)	
\$32,254.10	19.47
\$46,384.49	32.19
\$39,789.90	17.02
\$13,820.00	4.36
\$118,428.71	30.05
\$4,202.26	18.40
\$170,276.61	19.91
\$12,400.00	0.00
\$395.23	28.14
\$22,599.88	46.82
\$187,554.15	29.89
\$10,444.50	32.40
\$310,188.19	29.44

\$64,205.67	31.29
\$115,896.03	47.20
\$5,567.95	9.46
(\$1,977.60)	
(\$8,901.00)	
\$281,786.88	37.80
\$282,372.23	27.28
\$59,043.36	19.56
\$10,204.49	21.50
\$8,296.80	34.15
\$18,655.73	18.36
\$276,305.30	16.84
\$4,427.08	91.88
\$31,918.64	25.51
\$33,626.46	15.08
\$10,894.04	17.78
\$4,976.20	3.37
\$21,765.19	1.07
\$39,968.73	8.43
(\$32,489.00)	
\$77,592.99	33.74
(\$1,401.99)	107.10
\$2,824.57	46.71
\$86,552.04	30.92
\$27,197.44	45.61
\$8,761.50	76.26
(\$43,947.66)	
\$32,400.00	66.89
\$0.00	
\$6,615,674.88	
\$543,781.87	14.40
\$543,781.87	
\$81,500.00	0.00
\$81,500.00	
\$225,244.33	39.33
\$225,244.33	
\$779,890.75	38.59
\$779,890.75	
\$75,000.00	0.00
\$101,539.00	0.00
\$152,000.00	0.00
\$16,002.50	88.57

\$344,541.50	
\$92,148.25	60.55
\$50,000.00	0.00
\$142,148.25	
\$104,384.96	16.49
\$104,384.96	
\$8,837,166.54	

Superior Public Schools

January 2025 General Fund Checks for Listing Report

Payee	Description	Amount
20/20 Technologies LLC	phone system upgrade, pymt 2	\$8,901.00
Alexander Motors, Inc	Palls Van 8 Inspection	\$37.20
Alexander Motors, Inc	Palls Bus 12 Inspection	\$37.20
Alexander Motors, Inc	Palls Van 7 Inspection	\$37.20
Alexander Motors, Inc	SPED Bus 17 Inspection	\$37.20
Alexander Motors, Inc	17 Regular Vehicle Inspections	\$632.40
Amazon Capital Services	Kobza suplies	\$7.99
Amazon Capital Services	Fuller - Library Books	\$219.20
Amazon Capital Services	Kobza supplies	\$50.37
Amazon Capital Services	Rachel Renz supplies	\$33.46
Amazon Capital Services	Elem Art supplies	\$49.99
Amazon Capital Services	Van #9 license plate holder	\$9.45
Amazon Capital Services	Rachel Renz supplies	\$60.74
Amazon Capital Services	Elem & nursing supplies	\$78.41
Amazon Capital Services	Biltoft table	\$59.89
Amazon Capital Services	Custodial/Maint. Supplies	\$448.07
Amazon Capital Services	Fuller-library books	\$18.29
Amazon Capital Services	Rothchild supplies	\$16.91
Amazon Capital Services	Kids Club supplies	\$78.47
Amazon Capital Services	Rachel Renz supplies	\$9.99
Amazon Capital Services	maintenance supplies	\$95.94
Amazon Capital Services	maintenance supplies	\$53.90
Amazon Capital Services	Phone System wall mounts	\$158.00
Angie Ehlers	Kids Club supplies	\$121.51
Angie Ehlers	Kids Club supplies	\$21.00
Angie Ehlers	Kids Club supplies	\$31.00
Audrey Parks	Reimburse vehicle fuel purchase	\$25.41
Audrey Parks	cell phone stipend	\$50.00
Aurora Cooperative	Bus #16 Fuel	\$218.53
Baker & Son Disposal LLC	Nov-Dec 2024 trash service	\$1,200.00
Bomgaars Supply	Thomas supplies	\$60.89
Bomgaars Supply	maintenance supplies	\$24.99
Bomgaars Supply	tools	\$199.99
Brent Thomas	Thomas-reimb for supplies purchase	\$135.78
Brodstone Healthcare	Dec 2024 LMHP services	\$2,762.10
Brodstone Healthcare	Dec 2024 PT services	\$1,255.50
C & M Supply	concrete for fuel tanks	\$1,680.22
Cody Fierstein	cell phone stipend	\$50.00
Communications Engineering Inc	Elementary Door App Programming	\$453.60
Computer Hardware	G Jackson laptop	\$920.50
Computer Hardware	PK projectors	\$2,924.00
Consolidated Concrete Co	concrete for garage at track	\$1,398.00
Consolidated Concrete Co	concrete for garage at track	\$349.50
Curriculum Associates LLC	Utecht Phonics books	\$645.12
Curriculum Leadership Institute	mileage, lodging, per diem	\$288.21
Curriculum Leadership Institute	2024-2025 pymt 7 consulting services	\$1,800.00

Designer Craft Woodworking, Inc	Pullout drawers for front office	\$553.00
Eakes Office Solutions	Copiers lease admin fee	\$55.00
Eakes Office Solutions	custodial supplies	\$1,598.32
Eakes Office Solutions	Custodial Supplies	\$150.74
Educational Service Unit #9	Nov 2024 18+ program	\$1,632.00
Educational Service Unit #9	Nov 2024 BAF Vision Specialist	\$115.00
Educational Service Unit #9	Nov 2024 Behavior Specialist	\$367.50
Educational Service Unit #9	Nov 24 Dead Educator	\$828.80
Educational Service Unit #9	Nov 2024 SLP Services	\$5,638.19
Educational Service Unit #9	Nov 24 Vision Specialist	\$230.00
Glenwood Telecommunications	Internet/landline services	\$192.67
Harris School Solutions	1095 Tax Forms	\$89.52
Harris School Solutions	25-26 AptaTime Keeping App	\$2,286.48
Hastings Public Schools	Life Skills Semester 1 tuition	\$21,500.00
Hometown Leasing	Copier Lease	\$1,777.90
Ideal Market	bus barn supplies	\$12.98
Ideal Market	Duncan supplies	\$18.77
Ideal Market	PK supplies	\$25.95
Ideal Market	Duncan supplies	\$115.72
Ideal Market	Kids Club supplies	\$108.69
Jodi Fierstein	cell phone stipend	\$50.00
John Whetzal	Reimb-License and Inspection SPED Dodge Van	\$20.00
John Whetzal	cell phone stipend	\$50.00
Kenny's Lumber and Farm Supply Inc	Gong - Epoxy	\$111.89
KSB School Law, PC LLO	Dec 24 Legal Fees	\$2,672.00
Lawrence Nelson Public Schools	Nov 2024 OT services	\$4,837.70
Liberty Hardwoods, Inc	Lumber for Woods Class	\$2,138.63
Logan Christiancy	cell phone stipend	\$50.00
Lost Creek Welding	Metal for Welding	\$62.77
Lunch Fund	December 2024 PK snacks	\$371.93
Lunch Fund	Nov 2024 PK snacks	\$466.18
Lunch Fund	Nov-Dec 2024 Elem snacks	\$293.70
M & B Storage	Maintenance Storage Units	\$1,650.00
Matheson Tri-Gas Inc	Welding Gases	\$333.64
Nebraska Council of School Administrators	Whetzal-Legislative Preview	\$120.00
OnToCollege	ACT Prep	\$2,430.00
Petro Plus	Bus 16 services	\$217.02
Petro Plus	Dec 2024 vehicle fuel	\$2,630.17
Pierce Electronics LLC	Handheld radios, charging base	\$2,107.22
Pine Cove Consulting, LLC	Microsoft Office 365 annual renewal	\$441.60
Pine Cove Consulting, LLC	January 2025 Back up/ Restore	\$450.00
Pine Cove Consulting, LLC	Jan 2025 monthly managed services	\$1,906.67
Pro-Ed Inc	Curriculum (Wulf, Boyles, Mellot)	\$468.60
School Specialty, LLC	Map	\$512.47
Sparq Data Solutions	Sparq Meeting Subscription & Negotiation Software 25-26	\$4,800.00
Stephanie Corman	cell phone stipend	\$50.00
Superior Ace Hardware	bus barn, maintenance supplies	\$267.95
Superior Chamber of Commerce	2025 Chamber Dues	\$100.00
Superior Motor Parts	diesel supplement	\$107.88
Superior Motor Parts	Bus 21, maint supplies	\$40.17

Superior Outdoor Power Center	mower part	\$19.24
Superior Publishing Co., Inc	copy paper	\$1,660.00
Superior Publishing Co., Inc	mtg notices, proceedings	\$115.23
Superior Utilities	monthly utilities	\$10,631.63
Tasha Triplett	Dec 2024 mileage	\$168.84
U.S. Bank	NHS Tassels/Pins (NASSP)	\$157.99
U.S. Bank	Trumble- Testing Protocols (Pearson)	\$219.42
U.S. Bank	Hulu Subscription	\$88.80
U.S. Bank	Fuller - GimKit subscription (GimKit)	\$650.00
U.S. Bank	Ritterling - Palls supplies (Dollar General)	\$10.00
U.S. Bank	Gilbert supplies (TPT)	\$1.49
U.S. Bank	Fuller - Lit lab supplies (Teacher's pay Teachers)	\$6.25
U.S. Bank	Gilbert supplies (TPT)	\$27.30
U.S. Bank	Gilbert supplies (TPT)	\$2.97
U.S. Bank	Breland - Ceramic wiring (Skutt Ceramics)	\$238.33
U.S. Bank	Fuller - Lit Lab Supplies (Boom Learning)	\$6.50
U.S. Bank	van fuel (Pump & Pantry)	\$60.11
U.S. Bank	Fuller - IXL subscription (IXL)	\$4,219.00
U.S. Bank	Smith - Reading Training (Early Childhood Training Center)	\$20.35
U.S. Bank	Tietjen - Reading Training (Early Childhood Training Center)	\$20.35
Verizon Connect	Monthly GPS Tracker	\$382.84
Verizon Wireless	Cell phone service	\$146.72
Webster County Clerk	General Election expenses	\$100.00
Woodwards Disposal	Shredding Service	\$25.00
		\$113,780.90

Gen Fund Payroll & Benefits

\$537,051.94

January 2025 General Fund Total

\$650,832.84

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11

SUPERIOR, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Superior Public School District No. 11
Superior, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Superior Public School District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the Superior Public School District No. 11, Superior, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Superior Public School District No. 11, Superior, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Superior Public School District No. 11, Superior, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Superior Public School District No. 11, Superior, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Superior Public School District No. 11, Superior, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Superior Public School District No. 11, Superior, Nebraska's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 24 - 35 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2024, on our consideration of Superior Public School District No. 11, Superior, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Superior Public School District No. 11, Superior, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Superior Public School District No. 11, Superior, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Grand Island, Nebraska
November 20, 2024

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Government Total	Component Unit Superior
				Governmental Activities	Public School Foundation
FUNCTIONS/PROGRAMS					
Governmental activities					
Unemployment payment	4,145			(4,145)	
Instruction	4,572,347	109,261	283,250	(4,179,836)	
Student support services	622,509			(622,509)	
Instructional support	323,466			(323,466)	
General administration	274,491			(274,491)	
School administration	417,226			(417,226)	
Central and business services	191,203			(191,203)	
Operation and maintenance of plant	704,332			(704,332)	
Student transportation	300,759			(300,759)	
Student activities	352,934			(352,934)	
Nutrition Program	380,064	28,502	275,900	(75,662)	
Debt service					
Principal	695,000			(695,000)	
Interest	104,516			(104,516)	
Bond fees	400			(400)	
Capital outlay	542,736			(542,736)	
Total governmental activities	9,486,128	137,763	559,150	(8,789,215)	
Component Unit					
Superior Public School Foundation	21,531		203,730		182,199
General receipts					
Taxes					
Property				5,800,428	
Carline tax				4,454	
Public power district sales tax				9,640	
Motor vehicle taxes				272,702	
Penalties and interest on taxes				14,155	
Interest income				77,644	11,822
Homestead exemption				94,596	
Property tax credit				464,393	
County fines and licenses				2,985	
Student activities				311,930	
Other income (loss)				227,890	(1,907)
State aid				1,882,040	
Total general receipts				9,162,857	9,915

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit Superior Public School Foundation
	Disbursements			
Change in net position resulting from receipts and disbursements			373,642	192,114
NET POSITION, beginning of year			<u>4,139,474</u>	<u>517,786</u>
NET POSITION, end of year			<u>4,513,116</u>	<u>709,900</u>
ASSETS				
Cash			3,397,851	104,125
Cash at county treasurer			1,115,265	
Investments				<u>605,775</u>
TOTAL ASSETS			<u>4,513,116</u>	<u>709,900</u>
NET POSITION				
Restricted				
Capital projects			99,927	
Debt service			899,333	
Nutrition Program			27,780	
Scholarship				13,677
Unrestricted			<u>3,486,076</u>	<u>696,223</u>
TOTAL NET POSITION			<u>4,513,116</u>	<u>709,900</u>

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General Fund	Bond Fund		
RECEIPTS				
Local receipts				
Property taxes	4,939,593	499,213	361,622	5,800,428
Carline taxes	3,811	383	260	4,454
Public power district sales tax	8,844	796		9,640
Motor vehicle taxes	272,702			272,702
Penalties and interest on taxes	11,518	1,294	1,343	14,155
Tuition from other school districts outside the state	61,000			61,000
Interest income	48,627	16,350	12,667	77,644
Local fines and licenses	2,985			2,985
Contributions and donations from private sources	16,500			16,500
Police court fines	100			100
Postsecondary receipts	2,830			2,830
Other local receipts	13,177		66	13,243
Nutrition Program receipts			28,502	28,502
Student activities			311,930	311,930
County and ESU sources	25,984	49,373	33,980	109,337
State receipts	2,440,032		997	2,441,029
Federal receipts	392,511		275,900	668,411
Nonrevenue receipts	17,982			17,982
Other		227	6,671	6,898
Total receipts	<u>8,258,196</u>	<u>567,636</u>	<u>1,033,938</u>	<u>9,859,770</u>
DISBURSEMENTS				
Unemployment payment	4,145			4,145
Instruction	4,572,347			4,572,347
Student support services	622,509			622,509
Instructional support	323,466			323,466
General administration	274,491			274,491
School administration	417,226			417,226
Central and business services	191,203			191,203
Operation and maintenance of plant	704,332			704,332
Student transportation	300,759			300,759
Student activities			352,934	352,934
Nutrition Program			380,064	380,064
Debt service		440,000	255,000	695,000
Interest		83,053	21,463	104,516
Bond fees		400		400
Capital outlay			542,736	542,736
Total disbursements	<u>7,410,478</u>	<u>523,453</u>	<u>1,552,197</u>	<u>9,486,128</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other	Total
	General Fund	Bond Fund	Governmental Funds	Governmental Funds
RECEIPTS OVER (UNDER) DISBURSEMENTS	847,718	44,183	(518,259)	373,642
OTHER FINANCING SOURCES (USES)				
Interfund loan receipts			50,000	50,000
Interfund loan expenditures			(50,000)	(50,000)
Interfund transfers	(135,000)		135,000	
Total financing sources	(135,000)		135,000	
NET CHANGE IN FUND BALANCES	712,718	44,183	(383,259)	373,642
FUND BALANCES, beginning of year	2,590,237	681,781	867,456	4,139,474
FUND BALANCES, end of year	3,302,955	725,964	484,197	4,513,116
ASSETS				
ASSETS				
Cash in bank and on hand	2,339,139	635,286	423,426	3,397,851
Cash at county treasurer	963,816	90,678	60,771	1,115,265
TOTAL ASSETS	3,302,955	725,964	484,197	4,513,116
FUND BALANCES				
FUND BALANCES				
Restricted				
Capital projects			99,927	99,927
Debt service		725,964	173,369	899,333
Committed				
Activities			183,121	183,121
Assigned				
Subsequent's year's budget	793,462			793,462
Capital Outlay	527,554			527,554
Nutrition Program			27,780	27,780
Employee Benefits	3,373			3,373
Unassigned	1,978,566			1,978,566
TOTAL FUND BALANCES	3,302,955	725,964	484,197	4,513,116

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Superior Public Schools District No. 11, Superior, Nebraska (the District).

Reporting Entity

Superior Public Schools District No. 11, Superior, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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

Component Units

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

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

The Superior Public Schools Foundation (the Foundation), is a legally separate, tax-exempt component unit of Superior Public Schools District No. 11, Superior, Nebraska. The Foundation is a nonprofit organization, which supports the charitable and educational functions and betterment of the District, and has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Support is received primarily through contributions and fundraising programs. The Foundation is considered a component unit of the District and is discretely presented in the District's financial statements. The Foundation has a December 31 year end; therefore, the financial statements include the financial information for the Foundation for the most recent year end of December 31, 2023. The Foundation does not issue separate financial statements.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements

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

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

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

Fund Financial Statements

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

The District reports the following major governmental funds:

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

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

Employee Benefit Fund - The Employee Benefit Fund is used to specifically reserve General Fund money for the benefit of school district employees. 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 Employee Benefit Fund will show the revenue as a transfer from the General Fund.

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

Bond Fund - The Bond Fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest payments if the Bond Fund balance is not sufficient to meet these requirements.

The District reports the following nonmajor governmental funds:

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

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

Student Fee Fund - The Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is expended for the purposes for which it was collected from the students.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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.

Basis of Accounting

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

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

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

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

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

The District records unremitted payroll liabilities at year end as modified cash basis liabilities. The District's accounting system records these costs as disbursements when the related payroll is paid.

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

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

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

Interfund Balances and Activities

In the process of aggregating the financial information of the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund loans are reflected as amounts due to or due from other funds and, accordingly, are not reflected as receipts or disbursements.

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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

Compensated Absences

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Leases

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

Subscription-based Information Technology Arrangements

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

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

Governmental activities	<u>3,397,851</u>
Type of Deposits	
Demand deposits	<u>3,397,851</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2024, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

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

As defined by GASB Statement 3, the District had no investments as of August 31, 2024.

Superior Public Schools Foundation

Component unit	104,125
Checking and savings accounts	104,125

As of December 31, 2023, all of the Foundation's investments were recorded at fair market value of the stock market. The fair market value of the stock as of October 31, increased by \$16,526.

Component unit	605,775	
	Cost	Fair Market Value
Central National Bank Trust 008227	433,325	449,222
Central National Bank Trust 018227	155,924	156,553
Total investments	589,249	605,775

NOTE 3. RETIREMENT PLAN

Plan Description

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

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 2.5%. 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 75.0% 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 1%. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022 to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2024 was \$388,415.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
 SUPERIOR, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$ 4,056,030. Total covered payroll was \$ 3,951,417. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. EARLY LEAVE INCENTIVE PROGRAM

The District offers an Early Leave Incentive Program for full-time certified teachers and administrators to offer financial incentives that will assist long-term employees considering early retirement or early leave decisions. To participate in the program, the employee submits a written application by February 1, prior to the school year in which the employee wishes to discontinue full-time employment. Employees must have reached the minimum age of fifty-five (55) on or before August 1 of the year of application. Employees must have a minimum of twenty (20) consecutive years of credited service with the District, including credited service to Guide Rock, Lawrence, Nelson, Sandy Creek, and Superior Public Schools prior to 2007 - 2008, or the end of the unification with mentioned schools. The monetary benefit equal to \$1,040 per year of service up to the maximum of \$26,000 (25 years). The amount shall be paid in four equal payments. The District made \$44,720 in payments for the Early Leave Incentive Program for the year ended August 31, 2024.

Liability for future years is as follows:

Years Ending August 31,	Payout
2025	39,000
2026	19,500
	<u>58,500</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Date	Terms	Payment Amount	Balance August 31, 2024
Copier Lease	7/16/2020	60 months	21,324	17,770
Copier Lease	7/16/2021	48 months	<u>776</u>	<u>646</u>
			<u>22,100</u>	<u>18,416</u>

Copy machines were leased beginning in July 2020, for a term of 60 months. An additional machine was leased beginning in July 2021, for a term of 48 months. The lease is not renewable and the District will not acquire the equipment at the end of the 60 and 48 month periods. Payment terms are \$1,842 per month with both leases combined. There were no other contingent or sublease rentals related to the lease.

Annual requirements are as follows:

Years Ending August 31, 2025	Payment
	<u>18,416</u>
	<u>18,416</u>

NOTE 6. LONG-TERM DEBT

Public Offerings

On December 23, 2019, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$4,085,000, with variable interest rates of 1.35% - 2.30%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2012. The bonds will mature on December 15, 2031.

The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off \$4,085,000 of the Series 2012 Bond. On June 15, 2022, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$1,285,000, with variable interest rates of 0.04% - 1.55%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2012. The bonds will mature on December 15, 2032. The original bond was issued for the construction of improvements to the District's school building.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

On June 15, 2022, the District authorized the issuance of Leasing Corporation Tax-Exempt Lease Revenue Educational Facilities Note, Series 2021, in the principal amount of \$850,000, with variable interest rates of 1.32%, for the purpose of Leasing Corporation Tax-Exempt Lease Revenue Educational Facilities Note, Series 2021. The bonds will mature on December 15, 2028. The original bond was issued for the construction of improvements to the District's school building.

The following is a summary of the bonds payable transactions of the District for the year ended August 31, 2024:

	Original Issue	Balance August 31, 2023	Issued	Retirements	Bonds Outstanding August 31, 2024
General Obligation Refunding Bonds Series 2019	4,805,000	4,245,000		(440,000)	3,805,000
General Obligation Refunding Bonds Series 2021	850,000	735,000		(120,000)	615,000
General Obligation Refunding Bonds Series 2021 QCPUF	<u>1,285,000</u>	<u>1,240,000</u>	<u> </u>	<u>(135,000)</u>	<u>1,105,000</u>
Total	<u><u>6,940,000</u></u>	<u><u>6,220,000</u></u>	<u><u> </u></u>	<u><u>(695,000)</u></u>	<u><u>5,525,000</u></u>

Maturities on the above long-term debt are as follows:

Year Ended August 31,	QCPUF Bond		Series 2019 Bond		Farmers & Merchant Lease to purchase	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	135,000	12,013	450,000	76,043	120,000	7,215
2026	135,000	11,101	455,000	68,575	120,000	5,655
2027	135,000	9,988	465,000	60,406	125,000	4,063
2028	140,000	8,610	475,000	48,980	125,000	2,438
2029	140,000	5,145	490,000	36,625	125,000	813
2030 - 2032	<u>420,000</u>	<u>11,235</u>	<u>1,470,000</u>	<u>48,993</u>	<u> </u>	<u> </u>
	<u><u>1,105,000</u></u>	<u><u>58,092</u></u>	<u><u>3,805,000</u></u>	<u><u>339,622</u></u>	<u><u>615,000</u></u>	<u><u>20,184</u></u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
 SUPERIOR, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 7. RISK MANAGEMENT

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

NOTE 8. INTERFUND TRANSFERS

The District transferred the following amounts from the General Fund during the year to the following funds for support:

General Fund transfers:

School Nutrition Fund to offset increased food costs	90,000
Activities Fund to support student activities	<u>45,000</u>
Total General Fund transfers	<u><u>135,000</u></u>

NOTE 9. SUPERIOR PUBLIC SCHOOLS FOUNDATION

The Superior Public Schools Foundation (the Foundation), is a component unit of the District. The stated mission of the Foundation is to provide scholarships for deserving Superior High School graduates and to provide for special school expenses. Scholarship awards for the year were \$13,677.

The beginning net position was restated to reflect the beginning net position balance at January 1, 2023, at the amount of \$517,786. The previous audit used the December 31, 2021 auditing net position balance of \$580,046.

NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 20, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SUPERIOR PUBLIC SCHOOLS DISTRICT NO.11
SUPERIOR, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Property taxes	4,939,593				4,939,593
Carline tax	3,811				3,811
Public power district sales tax	8,844				8,844
Motor vehicle tax	272,702				272,702
Penalties and interest on taxes	11,518				11,518
Tuition from other school districts outside the state	61,000				61,000
Interest income	46,351	2,270	6		48,627
Local fines and licenses	2,985				2,985
Contributions and donations from private sources	16,500				16,500
Police court fines	100				100
Postsecondary receipts	2,830				2,830
Miscellaneous local receipts	13,177				13,177
County and ESU sources	25,984				25,984
State receipts	2,440,032				2,440,032
Federal receipts	392,511				392,511
Nonrevenue receipts	15,982		2,000		17,982
Total receipts	<u>8,253,920</u>	<u>2,270</u>	<u>2,006</u>	<u> </u>	<u>8,258,196</u>
DISBURSEMENTS					
Unemployment payment			4,145		4,145
Instruction	4,140,712			(40,000)	4,100,712
Student support services	622,509				622,509
Instructional support	323,466				323,466
General administration	274,491				274,491
School administration	417,226				417,226
Central and business services	191,203				191,203
Operation and maintenance of plant	607,247	97,085			704,332
Student transportation	376,676	4,083		(80,000)	300,759
Private and state categorical programs	29,297				29,297
Federal programs	432,080				432,080
Non program receipts	10,258				10,258
Total disbursements	<u>7,425,165</u>	<u>101,168</u>	<u>4,145</u>	<u>(120,000)</u>	<u>7,410,478</u>
RECEIPTS OVER DISBURSEMENTS	828,755	(98,898)	(2,139)	(120,000)	847,718
OTHER FINANCING USES					
Transfers	(135,000)	120,000		(120,000)	(135,000)
RECEIPTS OVER DISBURSEMENTS	693,755	21,102	(2,139)		712,718
FUND BALANCE, beginning of year	<u>2,078,273</u>	<u>506,452</u>	<u>5,512</u>		<u>2,590,237</u>
FUND BALANCE, end of year	<u>2,772,028</u>	<u>527,554</u>	<u>3,373</u>		<u>3,302,955</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2024

	Nutrition Fund	Special Building	Activities Fund	Qualified Capital Purpose Undertaking Fund	Total
RECEIPTS					
Local receipts					
Taxes		187,099		174,523	361,622
Carline taxes		151		109	260
Penalties and interest on taxes		1,022		321	1,343
Interest	61	4,050	7,680	876	12,667
Meal sales	28,502				28,502
Other	6,671			66	6,737
Student activities			311,930		311,930
County and ESU sources		19,875		14,105	33,980
State receipts	997				997
Federal receipts	275,900				275,900
Interfund loan				50,000	50,000
Total receipts	<u>312,131</u>	<u>212,197</u>	<u>319,610</u>	<u>240,000</u>	<u>1,083,938</u>
DISBURSEMENTS					
Student support services			352,934		352,934
Nutrition Program	380,064				380,064
Debt services		120,000		135,000	255,000
Interest		8,775		12,688	21,463
Capital outlay		542,336		400	542,736
Total disbursements	<u>380,064</u>	<u>671,111</u>	<u>352,934</u>	<u>148,088</u>	<u>1,552,197</u>
RECEIPTS OVER DISBURSEMENTS	(67,933)	(458,914)	(33,324)	91,912	(468,259)
OTHER FINANCING SOURCES					
Interfund Loans		(50,000)			(50,000)
Interfund transfers	90,000		45,000		135,000
NET CHANGE IN FUND BALANCES	22,067	(508,914)	11,676	91,912	(383,259)
FUND BALANCES, beginning of year	5,713	608,841	171,445	81,457	867,456
FUND BALANCES, end of year	<u>27,780</u>	<u>99,927</u>	<u>183,121</u>	<u>173,369</u>	<u>484,197</u>
ASSETS					
ASSETS					
Cash in bank and on hand	27,780	97,334	183,121	115,191	423,426
County treasurers		2,593		58,178	60,771
TOTAL ASSETS	<u>27,780</u>	<u>99,927</u>	<u>183,121</u>	<u>173,369</u>	<u>484,197</u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt Service				173,369	173,369
Nutrition Program	27,780	99,927			127,707
Committed					
Student activities			183,121		183,121
TOTAL FUND BALANCES	<u>27,780</u>	<u>99,927</u>	<u>183,121</u>	<u>173,369</u>	<u>484,197</u>

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>2,078,273</u>	<u>2,305,418</u>
RECEIPTS			
Local sources			
1100 Property taxes		4,939,593	4,220,870
1115 Carline tax	2,000	3,811	3,691
1120 Public power district sales tax	5,500	8,844	5,308
1125 Motor vehicle taxes	200,000	272,702	259,741
1140 Penalties and interest on taxes		11,518	11,072
1311 Tuition from individuals' regular education	1,750		2,000
1331 Tuition from other school districts outside the state	44,000	61,000	49,000
1510 Interest income	11,000	46,351	23,606
1911 Local fines and licenses	13,500	2,985	900
1920 Contributions and donations from private sources		16,500	4,500
1921 Police court fines		100	575
1925 Categorical grants from corp and other private sources	2,000		2,554
1951 District		7,084	
1955 Postsecondary receipts		2,830	4,440
1990 Miscellaneous local receipts		6,093	14,511
Total local sources	<u>279,750</u>	<u>5,379,411</u>	<u>4,602,768</u>
County and ESU sources			
2110 Fines and license fees	11,000	23,506	15,707
2210 ESU receipts	100	2,478	420
Total county ESU sources	<u>11,100</u>	<u>25,984</u>	<u>16,127</u>
State sources			
3110 State aid	895,264	895,264	1,003,376
3120 Special education - school age	408,000	900,696	418,689
3125 Special education transportation	15,000	32,046	19,549
3130 Homestead exemption		80,937	58,561
3131 Property tax credit		397,338	327,423

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)			
State sources (Continued)			
3133 Nameplate capacity tax		2,228	
3180 Pro-rate motor vehicle	6,000	12,603	11,227
3400 State apportionment	66,000	78,641	77,236
3535 High ability learners grant	3,000		4,880
3551 State CTE		7,500	
3599 Safety and Security Grant		32,489	
3990 Other state receipts	340,000	290	
Total state sources	<u>1,733,264</u>	<u>2,440,032</u>	<u>1,920,941</u>
Federal sources			
4105 Universal Services Fund (E-RATE)		37,167	6,709
4310 Title V, Part B, Subpart 1 ESSA - REAP		32,410	21,637
4505 Title I, Part A Grant	204,080	48,226	85,967
4509 Title II, Part A		14,869	26,438
4516 IDEA 619 Base preschool grant			4,079
4518 IDEA Part B base & enrollment poverty		76,192	110,219
4527 Title III, Part A			120
4530 Other federal receipts			42,691
4531 Title IV, Part B		51,780	61,594
4708 Medicaid in Public School (MIPS)	16,000	23,629	22,951
4709 Medicaid Administrative Activities (MAAPS)	10,000	9,440	13,710
4969 Title IV, Part A		10,000	
4997 ESSER II			7,747
4998 ESSER III		88,798	270,092
Total federal sources	<u>230,080</u>	<u>392,511</u>	<u>673,954</u>
Nonrevenue sources			
5300 Sale of property			100
5301 Insurance adjustments	2,000	5,725	2,313
9000 Nonprogram receipts	60,000	10,257	
Total nonrevenue sources	<u>62,000</u>	<u>15,982</u>	<u>2,413</u>
Total receipts	<u>2,316,194</u>	<u>8,253,920</u>	<u>7,216,203</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
TOTAL FUNDS AVAILABLE		<u>10,332,193</u>	<u>9,521,621</u>
DISBURSEMENTS			
Instruction			
1100 Regular	3,500,000	2,680,811	2,748,673
1125 Regular instructional programs		5,466	8,421
1150 Limited English proficiency programs		5,568	5,464
1160 Poverty program		284,245	244,874
1200 Special education programs	1,200,000	925,291	862,825
1291 SPED instructional programs - ages 3 - 5		191,049	160,889
1292 SPED instructional programs - ages 0 - 2		35,663	36,711
1300 Summer school		12,619	9,153
2100 Support services - students	645,000	622,509	593,427
2200 Support services - instruction	310,000	323,466	258,128
2300 Support services - general administration	295,000	274,491	282,810
Support services - school administration			
2410 Office of the Principal	435,000	417,226	402,585
2500 Support services - central services	200,000	191,203	178,310
2600 Operation and maintenance of plant	755,000	607,247	647,682
2700 Student transportation	430,000	376,676	299,243
Private and state categorical programs			
3400 State appointment	2,500		2,554
3300 Community Services Operations	150,000	6,718	
3535 High ability learners	40,000	22,579	21,674
Facilities acquisitions and constructions			
4700 Building improvements			1,930
Federal programs			
6200 Title I, Part A, ESSA Improving Basic Programs	450,000	94,124	81,906
6310 Title II, Part A, ESSA		14,869	26,438
6406 IDEA preschool (619) base allocation		4,125	4,079
6408 IDEA Part B (611) base & enrollment poverty allocation - ages 0 - 21		108,565	107,481

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Federal programs (Continued)			
6968 Title IV, Part B, 21st Century Community Learning		50,000	62,609
6990 Other federal categorical programs			42,611
6992 REAP		32,410	21,637
6998 Elementary and Secondary School Emergency Relief (ESSERS III)		<u>127,987</u>	<u>275,718</u>
Total federal programs	<u>450,000</u>	<u>432,080</u>	<u>622,479</u>
8000 Transfers	60,000	135,000	60,000
9000 Nonprogram expenditures		<u>10,258</u>	
Total disbursements	<u>8,320,000</u>	<u>7,560,165</u>	<u>7,443,348</u>
FUND BALANCE, end of year		<u>2,772,028</u>	<u>2,078,273</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,808,212</u>	<u>1,052,707</u>
County treasurers		<u>963,816</u>	<u>1,025,566</u>
TOTAL FUND BALANCES		<u>2,772,028</u>	<u>2,078,273</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
 SUPERIOR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>506,452</u>	<u>567,417</u>
RECEIPTS			
Interest		2,270	2,206
General fund support		<u>120,000</u>	
Total receipts		<u><u>122,270</u></u>	<u><u>2,206</u></u>
TOTAL FUNDS AVAILABLE		<u>628,722</u>	<u>569,623</u>
DISBURSEMENTS			
Improvements	494,017	97,085	44,976
Vehicle		<u>4,083</u>	<u>18,195</u>
Total disbursements	<u>494,017</u>	<u>101,168</u>	<u>63,171</u>
FUND BALANCE, end of year		<u>527,554</u>	<u>506,452</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>527,554</u>	<u>506,452</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
 SUPERIOR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>5,512</u>	<u>77,244</u>
RECEIPTS			
Interest		6	14
General Fund support (as expensed in the General Fund)	<u>20,000</u>	<u>2,000</u>	<u> </u>
Total receipts	<u>20,000</u>	<u>2,006</u>	<u>14</u>
TOTAL FUNDS AVAILABLE		<u>7,518</u>	<u>77,258</u>
DISBURSEMENTS			
Unemployment payments	66,459	4,145	1,026
Early retirement program			<u>70,720</u>
Total disbursements	<u>66,459</u>	<u>4,145</u>	<u>71,746</u>
FUND BALANCE, end of year		<u>3,373</u>	<u>5,512</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>3,373</u>	<u>5,512</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>608,841</u>	<u>1,743,538</u>
RECEIPTS			
Property taxes		187,099	425,431
Carline tax		151	375
Interest and penalties on taxes		1,022	1,935
Interest		4,050	19,498
Other local receipts			425
Homestead exemption		3,197	5,095
Property tax credit		15,694	31,754
Personal property tax credits			285
Pro-rate motor vehicle		583	1,145
Other county receipts		401	
Interfund loan			51,769
Total receipts		<u>212,197</u>	<u>537,712</u>
TOTAL FUNDS AVAILABLE		<u>821,038</u>	<u>2,281,250</u>
DISBURSEMENTS			
Supplies			49,272
Repairs and maintenance			1,394,386
Professional services	1,495,720	17,264	46,669
Capital outlay		525,072	5,010
Principal		120,000	115,000
Interest expense		8,775	10,303
Interfund loan		50,000	51,769
Total disbursements		<u>721,111</u>	<u>1,672,409</u>
FUND BALANCE, end of year		<u>99,927</u>	<u>608,841</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		97,334	5,574
Certificates of deposit			505,579
Total cash		<u>97,334</u>	<u>511,153</u>
County treasurers		<u>2,593</u>	<u>97,688</u>
Total		<u>99,927</u>	<u>608,841</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>681,781</u>	<u>665,592</u>
RECEIPTS			
Property taxes		499,213	488,212
Carline tax	360	383	862
Public power district sales tax		796	339
Interest and penalties on taxes	6,000	1,294	2,014
Interest		16,350	9,633
Other local receipts			(2)
Homestead exemption		8,137	17,623
Property tax credit		39,948	26,508
Pro-rate motor vehicle	1,000	1,288	1,053
Other county receipts	800	227	
Total receipts	<u>8,160</u>	<u>567,636</u>	<u>546,242</u>
TOTAL FUNDS AVAILABLE		<u>1,249,417</u>	<u>1,211,834</u>
DISBURSEMENTS			
Bond principal payment	1,207,791	440,000	440,000
Interest expense		83,053	89,653
Bank fees		400	400
Total disbursements	<u>1,207,791</u>	<u>523,453</u>	<u>530,053</u>
FUND BALANCE, end of year		<u>725,964</u>	<u>681,781</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		635,286	565,644
County treasurers		<u>90,678</u>	<u>116,137</u>
TOTAL FUND BALANCE		<u>725,964</u>	<u>681,781</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>5,713</u>	<u>53,473</u>
RECEIPTS			
Interest	40	61	38
Sale of lunches	105,600	28,502	67,377
State sources	950	997	1,989
Federal sources	250,000	275,900	189,991
Other		6,671	901
Transfers from the General Fund	<u>20,000</u>	<u>90,000</u>	<u>15,000</u>
Total receipts	<u>376,590</u>	<u>402,131</u>	<u>275,296</u>
TOTAL FUNDS AVAILABLE		<u>407,844</u>	<u>328,769</u>
DISBURSEMENTS			
Food		186,025	163,592
Salaries and benefits	421,653	103,951	96,687
Health insurance		32,223	10,860
Social security		7,635	7,259
Retirement		10,039	9,369
Supplies		24,046	
Equipment		6,383	
Repair and maintenance		6,145	
Other		<u>3,617</u>	<u>35,289</u>
Total disbursements	<u>421,653</u>	<u>380,064</u>	<u>323,056</u>
FUND BALANCE, end of year		<u>27,780</u>	<u>5,713</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>27,780</u>	<u>5,713</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>81,457</u>	<u>881,186</u>
RECEIPTS			
Property tax		174,523	122,529
Carline tax	85	109	105
Interest and penalties on taxes		321	1,777
Interest	300	876	491
Homestead exemption		2,325	7,521
Property tax credit		11,413	3,497
Name plate capacity tax		66	
Pro-rate motor vehicle	225	367	78
Interfund loan		<u>50,000</u>	<u>51,769</u>
Total receipts	<u>610</u>	<u>240,000</u>	<u>187,767</u>
TOTAL FUNDS AVAILABLE		<u>321,457</u>	<u>1,068,953</u>
DISBURSEMENTS			
Building and site improvement			877,279
Principal	245,576	135,000	45,000
Interest		12,688	13,048
Other		400	400
Interfund loan			<u>51,769</u>
Total disbursements	<u>245,576</u>	<u>148,088</u>	<u>987,496</u>
FUND BALANCE, end of year		<u>173,369</u>	<u>81,457</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		115,191	48,898
County treasurers		<u>58,178</u>	<u>32,559</u>
TOTAL FUND BALANCE		<u>173,369</u>	<u>81,457</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
 SUPERIOR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>171,445</u>	<u>154,093</u>
RECEIPTS			
Local receipts			
Interest	6,500	7,680	7,594
Activity receipts	225,000	311,930	292,619
Non-revenue receipts	34,000		
General fund support		45,000	45,000
Total receipts	<u>265,500</u>	<u>364,610</u>	<u>345,213</u>
TOTAL FUNDS AVAILABLE		<u>536,055</u>	<u>499,306</u>
DISBURSEMENTS			
Other disbursements	<u>490,093</u>	<u>352,934</u>	<u>327,861</u>
FUND BALANCE, end of year		<u>183,121</u>	<u>171,445</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>183,121</u>	<u>171,445</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>712,718</u>
Receipts over disbursements - budgetary basis	
General Fund	693,755
Depreciation Fund	21,102
Employee Benefit Fund	<u>(2,139)</u>
	<u>712,718</u>



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

To the Board of Education
Superior Public Schools District No. 11
Superior, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Superior Public Schools District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Superior Public Schools District No. 11, Superior, Nebraska's basic financial statements, and have issued our report thereon November 20, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Superior Public Schools District No. 11, Superior, Nebraska'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 Superior Public Schools District No. 11, Superior, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Superior Public Schools District No. 11, Superior, Nebraska's internal control.

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

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

We identify certain deficiencies in internal controls, described in the accompanying schedule of findings and responses as items 2024-001, 2024-002, as items that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Superior Public Schools District No. 11, Superior, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Superior School District No. 11, Superior, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Superior Public Schools District No. 11, Superior, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Superior Public Schools District No. 11, Superior, Nebraska's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Superior Public Schools District No. 11, Superior, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Superior Public Schools District No. 11, Superior, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Grand Island, Nebraska
November 20, 2024

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES

2024-001 SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits

Cause

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

Potential Effect

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

Recommendation

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

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

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

Criteria

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES

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

Condition

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

Cause

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

Potential Effect

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

Recommendation

Management should carefully review the financial statements, including the disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11
SUPERIOR, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2024

2023-001 SEGREGATION OF DUTIES

Due to the size of the District, there is limited segregation of duties over bookkeeping, billing and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. This is a continuing finding, as noted in the schedule of finding and responses as item 2024-001.

2023-002 FINANCIAL REPORTING PROCESSES

The District has limited controls over the period-end financial reporting processes. The District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements. This is a continuing finding, as noted in the schedule of findings and responses as item 2024-002.

SUPERINTENDENT'S CONTRACT OF EMPLOYMENT SUPERIOR PUBLIC SCHOOLS

THIS CONTRACT is made by and between **the Board of Education of Superior Public Schools**, legally known as **Nuckolls County School District No. 65-0011**, and referred to as "the Board" and "the School District" respectively, and **John E. Whetzal**, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Superintendent shall be employed for a period beginning on **July 1, 2025**, and expiring on **June 30, 2027**. The References to "contract year" shall mean the period from July 1st through June 30th and shall consist of all days except Saturdays and Sundays and any holidays or leave days listed in Section 11. "Working days" typically will not include Saturdays, Sundays, and legal holidays, but it shall include all days on which the Superintendent actually and necessarily completes his contractual duties. The Superintendent agrees to work sufficient hours and days to satisfactorily complete the duties of this contract. The Superintendent shall keep complete and accurate records of the working days and shall provide the Board of Education with a report of the accumulated working days at least quarterly.

Section 2. Renewal of Contract. If a Board representative does not inform the Superintendent in writing on or before the seventh day after the regular January, 2027 board meeting of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of one year from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than its regular November meeting of each year of this contract and shall make the renewal of his employment contract an agenda item for the regular December board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the district has complied with the Superintendent Pay Transparency Act.

Section 3. Salary. The Superintendent's salary for the term of this contract shall be \$152,000 which shall be paid in equal monthly installments beginning in the month of August, 2025. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 4. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation. The Superintendent authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The school district shall withhold other

deductions as the Superintendent and Board may agree.

Section 5. Professional Status. The Superintendent affirms that he is not under contract with any other board of education which would prevent him from fulfilling the duties of this agreement or which covers any part or all of the term provided in this contract. Throughout the contract term, he will hold a valid and appropriate certificate to act as a superintendent of schools in the State of Nebraska which he will register and maintain on file in the school district's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that he registers his certificate. The Superintendent represents that: (1) all information provided in connection with the application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, he will advise the Board immediately; (2) he has never been convicted of or plead no contest to, a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) he has not had any professional licenses or certificates suspended or revoked.

Section 6. Superintendent's Duties. The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Superintendent agrees to devote his time, skill, labor and attention to his duties throughout the contract term. The Superintendent shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns to him. By agreement with the Board, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out his duties and obligations to the school district.

Section 7. Board-Superintendent Relationship. The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the district and shall be responsible for implementing Board policy. The Superintendent shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. The Superintendent is responsible for administering the instruction of students and the business affairs of the school district. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 8. Cancellation or Mid-Term Amendment. The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k)

conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of his duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying school district records or documents; (p) misrepresentation of fact to the district and its personnel in the conduct of the district's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the district except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with his duties under Section 2 (Renewal of Contract) or Section 12 (Evaluation) shall constitute a material breach of this contract.

Section 9. Transportation. The Board shall provide the Superintendent with transportation or reimburse him for mileage required in the performance of official duties at the rate approved by the Board.

Section 10. Fringe Benefits. The Board shall provide the Superintendent with the following fringe benefits:

a. Health Insurance. Family health insurance that is provided to certificated staff through the District's health insurance carrier.

b. Dental Insurance. Family dental insurance that is available to certificated staff through the District's health insurance carrier.

c. Disability Insurance. The Superintendent shall purchase long-term disability insurance from the school district's carrier at his own expense. The Board will increase his salary by the amount of the premium cost.

d. Vacation. The Superintendent shall have twenty (20) vacation days for the initial contract year which the Superintendent may use at times the Superintendent chooses so long as the absence does not interfere with the proper performance of the Superintendent's duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the initial contract year, the Board shall give the Superintendent the number of vacation days necessary to restore the total to twenty (20) days. For example, if the Superintendent uses 12 days of vacation one year, the Board will provide the Superintendent with 12 days the following year to bring the total vacation days back to 20. The Superintendent shall develop a system for recording use of vacation days and shall keep such records current and

on file in the District's central office. The Superintendent shall keep complete and accurate records of all vacation days and shall provide the Board of Education with a report of accumulated vacation days at least quarterly and upon request. The Board may require the Superintendent to use vacation days and shall compensate the Superintendent for unused vacation days upon the conclusion of employment at a rate of **\$100.00** per day.

- e. Sick Leave.** The Superintendent shall be entitled to ten (10) days of sick leave per year which may accumulate to a total of forty (40) days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, he shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of his sick days and shall provide the Board of Education with a report of his accumulated sick days at least quarterly. The Superintendent shall not be compensated for unused days of sick leave upon the ending of his employment with the District.
- f. Professional Development.** The Superintendent is expected to continue his professional development and to participate in relevant learning experiences. With the approval of the Board, he may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.
- g. Professional Dues.** The school district will pay the annual dues for the Superintendent's membership in the following organizations: Nebraska Council of School Administrators.
- h. Cell Phone.** The Superintendent shall be required to purchase and maintain a cellular phone so that he can be reached at all times for work related emergencies or while away from school grounds during the workday. The School District will reimburse the Superintendent up to a maximum of \$50 per month for the actual cost of a cellular phone service plan.
- i. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (NEB. REV. STAT. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is

\$500.00 or more.

Section 11. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 12. Evaluation. The Superintendent has completed his first year of employment. The Board shall evaluate the Superintendent at least once each year. The evaluation shall occur no later than the **regular December meeting**. The Superintendent shall: remind the Board members in writing of this provision no later than its **regular November meeting**; make the Superintendent evaluation an agenda item for the regular **December** Board meeting during each year of this contract; and provide the Board members with the written evaluation instrument that is on file with the Nebraska Department of Education.

Section 13. Legal Actions. The Board will support the Superintendent if there is a legal dispute caused by his carrying out his duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of his performance of his duties or his position as Superintendent of the district, the Board will provide him with a legal defense to the maximum extent permitted by law so long as he acted in good faith and in a manner which he reasonably believes to be in or not opposed to the best interests of the district and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his conduct was unlawful.

Section 14. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contract.

Section 15. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

Section 16. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this _____ day of _____, 2025

President, Board of Education

Secretary, Board of Education

Executed by the Superintendent this _____ day of _____, 2025

Superintendent

January 10, 2025

Nicole Bohling
Superior Public Schools
601 W 8th St, Superior, NE 68978

Dear Mr. John Whetzal,

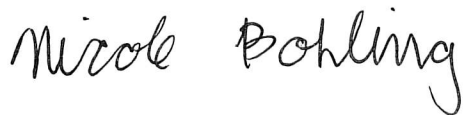
I am writing to inform you of my resignation from my position as a 4th grade teacher at Superior Public Schools. My last day will be at the end of the current (2024-2025) school year. This decision was not made lightly, but after careful consideration I believe it is the right one for me.

I have truly valued my time here and I am so grateful for everything that I have learned while teaching at Superior Public Schools. Another opportunity has come up for me which includes being able to be home more and raise my own children some day. Superior Public Schools has provided me with many skills that will be beneficial to me moving forward. This is a great school and I am proud to have gotten the chance to be a part of it.

While I am sad to leave behind such a wonderful school, I am excited for the new opportunities that lie ahead. I will carry with me the lessons learned and the relationships formed during my time at Superior Public Schools.

Please let me know how I can assist with the transition process. I wish you and Superior Public Schools continued success in the future.

Sincerely,

A handwritten signature in black ink that reads "Nicole Bohling". The signature is written in a cursive, flowing style.

Nicole Bohling

3030 Automatic External Defibrillator (AED) Program

An automatic external defibrillator (AED) is a portable device used to induce electrical stimulation to the heart muscle in the event of a potential cardiac arrest. The school district has a limited number of AEDs in its facilities. The location of the AEDs will be determined by the AED Program Coordinator in consultation with members of the school district administration and the local fire/EMS department. The presence of AEDs in certain locations in selected district buildings does not imply that AEDs will generally be available in all locations or in all district buildings. Likewise, the district does not make any promise, express or implied, that a trained staff member will be available to operate the AED in the event of a potential cardiac arrest.

1. Equipment

Equipment shall be an automated external defibrillator in working condition that meets standards established by the Federal Food and Drug Administration and is in compliance with the manufacturer's maintenance schedule. Gifts, grants and donations, including in-kind donations, designated for obtaining an automated external defibrillator, or for inspection, maintenance or training in the use of an automated external defibrillator will be accepted and placed into a special district account to assist in obtaining and maintaining AEDs.

When the school acquires an AED it will notify the local emergency medical service of the existence, location, and type of the AED, and will notify EMS of any change in the location of such defibrillator. If an AED is located in a bus or other school vehicle, only the primary site where the vehicle or object is located will be reported to EMS.

2. Program Coordinator

a. The School District's AED Program Coordinator is **Megan McMeen**, the school nurse.

b. The Program Coordinator shall:

- Consult with the school's administration and the medical advisor to develop a written protocol for the use of AEDs, and post such protocol near each AED
- Select employees for AED training
- Arrange for appropriate training of anticipated users at least annually

- Maintain a training schedule that includes the names of those trained and dates both of current training and dates for recertification.
- Check equipment according to the manufacturer's guidelines and take appropriate action in the event of any variance or need
- Maintain on file a specification sheet on each approved AED model
- Monitor the effectiveness of this system
- Communicate with medical director on issues related to medical emergency response program including post-event reviews
- Coordinate with the local fire department and police department
- Take appropriate steps after an AED event, including sharing of data with appropriate medical and EMS personnel, cleaning, replacing or recharging components of the AED as appropriate.

3. Medical Oversight

- a. The medical advisor of the AED program is Timothy Blecha, MD.
- b. The medical advisor has ongoing responsibility for:
 - Providing medical direction for use of AEDs
 - Writing a prescription for AEDs
 - Reviewing and approving guidelines for emergency procedures related to use of AEDs and cardio pulmonary resuscitation
 - Evaluation of post-event review forms and digital files downloaded from the AED

4. Volunteer Responders

Anyone may, at their discretion, provide voluntary assistance to victims of medical emergencies. The extent to which these individuals respond shall be appropriate to their training and experience, and may include CPR, AED or medical first aid.

Adopted on: June 11, 2018

Revised on: _____

Reviewed on: August 9, 2021; December 9, 2024

[Intentionally Left Blank]**Lending Textbooks to Children Enrolled in Private Schools**

Through June 30, 2024, the school district shall make textbooks available to private school children who reside within the district or are otherwise entitled to borrow them pursuant to statute and 92 Nebraska Administrative Code, section 4. The district is obligated to purchase and lend textbooks only to the extent that the Legislature appropriates funds to the Nebraska Department of Education to be distributed for this purpose. As used in this policy, "textbooks" shall have the definition adopted by the Nebraska State Board of Education in Rule 4.

The district shall make a request for funds by filing an application on the form prescribed by the Department of Education no later than February 15th prior to the school year for which the application is made. The application shall include: the number of applications received; the number of textbooks requested; the number of textbooks needed to be purchased to fill the requests; the purchase price of the textbooks needed to be purchased which may include up to 5% of the cost to defray administrative expense; the title, purchase price, and number requested of each textbook including any shipping or handling charges; and if applicable the amount of carryover funds remaining from the previous year, amount of funds on hand from sale of unused textbooks, and amount of funds on hand from reimbursements for damaged textbook.

Textbooks which have not been requested for three consecutive years may be classified as unused and disposed of by sale or otherwise.

On or before November 15th, the district shall prepare a list of textbooks that are designated for use in the district during the current year and a list of new textbooks designated for use the following school year. The lists shall be kept current and in a place where they may be viewed during regular business hours. The district shall maintain a separate inventory of textbooks purchased for the use of private school children residing in the district.

Any parent or legal guardian who wishes to borrow textbooks shall submit an application on the form prescribed by the Department of Education to the district's administration offices on or before January 15th prior to the school year for which the application is made. The district shall maintain a supply of blank application forms and receipt forms. It shall keep the forms that have

been signed by parents and guardians in a separate file for at least 5 years. It shall notify the parents and guardians at least 10 days prior to the start of school when and where the textbooks will be available. It shall make textbooks available to parents or guardians on or before August 15th. If the number of textbooks for a particular subject or grade level is insufficient to fill all of the requests, the textbooks shall be distributed to parents and guardians based on a random drawing.

Parents and guardians shall sign a receipt on the form prescribed by the Department of Education when they pick up the textbooks and shall return the textbooks that can be returned no later than 15 days after the district's last day of class. The district shall assess the returned textbooks for damage beyond normal wear and tear. The parent or guardian who signed the receipt is responsible for paying the reasonable cost of the repair or replacement of any book that is damaged, lost, stolen, or not returned.

The school district shall limit the loan each year to ten textbooks per student for students in grades K-6 and to eight textbooks per student for students in grades 7-12.

This policy shall terminate July 1, 2024.

Adopted on: June 11, 2018

Revised on: June 12, 2023

Reviewed on: August 9, 2021

3037
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Petty Cash

The elementary school, junior/senior high school, and school district office each shall have a petty cash fund for the purchase of materials, supplies, services, or other school related goods and services in circumstances requiring immediate payment.

Fund Custodians. The amount of each fund will not exceed \$1,000. The individuals holding the following employment positions shall be the custodians of each petty cash fund and shall administer and be responsible for them:

Elementary School:	Secretary
Junior/Senior High School:	Secretary or Bookkeeper
District Office:	Bookkeeper

Petty fund disbursements may only be made with the authorization of the petty cash fund custodian or the superintendent.

Documentation. All petty cash fund disbursements are to be supported by an itemized receipt or other sufficient evidence that documents the expenditure. The itemized receipt or supporting documentation shall include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. Designated school personnel shall maintain the documentation for at least 10 years or as otherwise required by Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees shall maintain copies of any documentation submitted to the school district. Expenses will be assigned to the proper budget account.

Unauthorized Purchases. In no event shall the petty cash fund be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

Purchase Review Procedures. The superintendent, or his or her designee, and the school district treasurer shall conduct independent reviews of petty cash fund expenditures on a monthly basis. Any unlawful or unauthorized expenditure or other discrepancy shall be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her

designee shall provide the board at each regular meeting with petty cash fund documentation that includes a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase shall be addressed as provided by board policy or as otherwise allowed by law.

Reconciliation and Closeout. Each petty cash fund will be reconciled by the school district treasurer and closed out at the end of the fiscal year (August 31st). The petty cash fund will be reestablished by the board of education at its September meeting or at such other meeting as determined by the board.

Adopted on: June 11, 2018

Revised on: _____

Reviewed on: August 9, 2021

NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

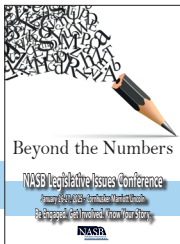


2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance. All Dates & Locations Tentative & Subject to Change

JOIN US!

Events & Networking - <https://members.nasbonline.org/events>



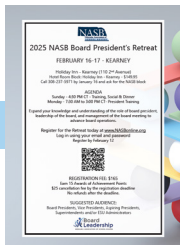
Legislative Issues Conference - January 26-27 - Lincoln

The 2025 Legislative Session is set to begin Wednesday, January 8

School Board Member Week - January 26 to February 1



Board President Retreat - February 16-17 - Kearney



Budget & Finance Workshop - March 4 - Kearney

Budget & Finance Workshop - March 11 - Crete

***Amplified Finance Workshop - March 27 - Kearney**

Budget & Finance Workshop - April 9 - Norfolk

Federal Advocacy Fly In - March 16-19 - Washington, D.C.



Continued on Page 2



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Vision

Engagement

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NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

PAGE 2



NAEP State Convention - March 19-20 - Kearney

Open Meetings Law Workshop - March 25 - Gering

Open Meetings Law Workshop - March 26 - Kearney

Open Meetings Law Workshop - March 31 - Norfolk

Open Meetings Law Workshop - April 1 - Lincoln



YOUR 2025 PLATINUM AFFILIATES

If your business would like to become an Affiliate Member of NASB, please visit: <https://members.nasbonline.org/about-us/affiliate-members>

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Facility Advocates
Dave Raymond

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construction

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January 2025 School Board Report

Jodi Fierstein

Elementary Principal

Director of Special Services

Enrollment update:

Enrollment (as of 8/8/24):	Enrollment (as of 1/7/25):
PreK - 32	PreK - 32
Kind - 34	Kind - 34
1st - 26	1st - 27
2nd - 26	2nd - 26
3rd - 31	3rd - 31
4th - 30	4th - 28
5th - 28	5th - 28
Total PK-5 Enrollment: 207	Total PK-5 Enrollment: 206

2nd Quarter Celebration Assembly & K-12 Activity - Dec. 20

Each quarter we celebrate with the students at an assembly. Students are recognized for both behavioral and academic success, and then we play a game/competition with the students. This year, our assembly was followed by an awesome K-12 activity. Secondary students helped elementary students create and decorate gingerbread houses!

January inservice days

Friday - work in classrooms + new phone system training

Monday - cancelled due to weather. I plan to share the CLI information about our updated Instructional and Assessment Practices document with the elementary staff during weekly staff meetings this month. Tricia will continue to support our teachers with their curriculum and assessment work throughout the second semester.

Middle of Year MAP testing + DIBELS screening

MAP Growth Reading (Gr. K-5) & DIBELS - (Gr. K-5) - before break

- PLC meetings on Dec. 13 - Post Screener Planning meetings (individual student data for Student Improvement Plans)
 - 54 students on SIP plans during 1st semester (receiving additional intervention and support in the area of reading)
 - 16 students met the middle of year benchmark goal and no longer need additional intervention

- 69% of students met their individual MOY goals
- PLC meetings on Jan. 10 to analyze and reflect on classroom, grade level and building-wide data

MAP Growth Science (Gr. 3-5) - before break

- Classroom teachers will look at data on their own.

MAP Growth Language Usage (Gr. 3-5) - Jan. 9

- Classroom teachers will look at data on their own.

MAP Growth Math (Gr. K-5) - Jan. 14

- PLC meetings on Jan. 17 to analyze and reflect on classroom, grade level and building-wide data; classroom teachers will look at individual student data on their own.

January Middle/Secondary Board Report

1/13/2025

Students Taking College Courses for Spring Semester

Forty-one students successfully took seventy-seven college courses during the first semester through Central Community College and Wayne State. This semester we have sixteen students taking dual credit courses. Ten students are taking Composition II. Three students are taking Public Speaking, Four students are taking Introduction to Psychology. Two students are taking Developmental Psychology. Four students are taking Introduction to Sociology. Two students are taking Nursing Assistant through Nurse McMeen. All courses that are being taken count toward students' general education and/or major requirements.

Middle / High School Winter Concert

On Thursday, December 12th our Middle / High School band and choir students performed in their annual winter concert. Mrs. White did a fantastic job preparing our students for their performance. Students played songs they have been practicing this semester and included a Christmas song for each department. The students did a good job demonstrating their musical skills.

Collaboration with Elementary

On Friday, December 20th Mrs. Fuller helped organize a Gingerbread house making activity for all K-12th grade students. Each elementary student was able to make a gingerbread house with at least one secondary student helping. FBLA members helped keep the event organized by refilling up supplies for each group. It was great to see all students in our district work together.

Winter MAPS Testing

We will be conducting winter MAPS testing this week for all 6th-11th grade students. Students will test in math, reading, language usage, and science. Based on their results, we will see how our students have improved from their fall scores.

Upcoming Events

- 1/14/25 - JV/Varsity Basketball vs. Heartland
- 1/16/25 - Wrestling @ Lawrence Nelson
MS Boys Basketball vs. Deshler
- 1/17/25 - JV/Varsity Basketball @ Standing Bear
Superior Wrestling Invite
- 1/18/25 - JV/Varsity Basketball vs. Sandy Creek
- 1/20/25 - KHS Honor Band
- 1/21/25 - JV/Varsity Basketball vs. St. Cecilia
- 1/22/25 - FFA LDEs @ Aurora

1/24/25 - Wrestling @ Thayer Central
1/25/25 - Speech @ Thayer Central
JV and Girls Wrestling @ Centennial
1/27/25 - UNK Honor Band
Bowling vs. Arapahoe
1/28/25 - JV/Varsity Basketball @ Deshler
1/31/25 - Heartland Honor Choir
JV/Varsity Basketball @ Diller-Odell



SUPERIOR PUBLIC SCHOOLS

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ATHLETICS

Board Meeting 1-13-25 Agenda for Athletic & Activities:

- Monthly Events -
 - January 3rd - Staff In-Service - All Day
 - GWR @ Fillmore Central - 9am
 - January 4th - BWR @ Fillmore Central - 9am
 - JV/V G/BBB @ Alma - 2pm
 - January 6th - Staff In-Service - All Day
 - Bowling (Home) vs Southern Valley - 4pm
 - January 7th - Students Return
 - January 10th - GWR @ Franklin - 3pm
 - JV/V G/BBB (Home) vs Thayer Central - 4:30pm
 - January 11th - BWR @ Franklin - 3pm
 - JV/V G/BBB @ Fillmore Central - 1pm
 - January 13th - MS GWR @ Sandy Creek - 3pm
 - Bowling @ Southern Valley (@ Holdrege) 4pm
 - Reserve G/BBB @ Fairbury
 - School Board Meeting - 7:30pm
 - January 14th - JV/V GBB (Home) vs Heartland - 4:30pm
 - January 16th - WR Triangular @ Lawrence-Nelson (Nelson) 5pm
 - MS BBB (Home) vs Deshler - 6:30pm
 - January 17th - WR (Home) Invite - 3pm
 - JV/V G/BBB @ Standing Bear (Lincoln) - 5:45pm
 - January 18th - MS GWR @ Fairbury - 11am
 - JV/V G/BBB (Home) vs Sandy Creek - 1pm
 - January 20th - Honor Band @ Kearney - 8am
 - January 21st - JV/V G/BBB (Home) vs St. Cecilia - 4:30pm
 - January 22nd - FFA CDEs @ Aurora - 9am
 - January 23rd - MS BBB @ Blue Hill - 4pm
 - January 24th - WR @ Thayer Central - 10am
 - JV/V G/BBB @ Red Cloud - 4:30pm
 - January 25th - GWR @ Centennial - 9:30am
 - JV Wrestling @ Centennial - 9:30am
 - MS BBB @ Fairbury - 9:30am
 - January 27th - Honor Choir @ Kearney - 8:30am
 - Bowling (Home) vs Arapahoe 4pm
 - January 28th - JV/V G/BBB @ Deshler - 4:30pm
 - MS GWR @ Fillmore Central - 4:30pm
 - January 29th - Organizational Pictures - 7:30am-12pm
 - January 30th - MS BBB (Home) vs Sutton - 4pm
 - January 31st - JV/V G/BBB @ Diller-Odell 4:30pm
 - Heartland Honor Choir



SUPERIOR PUBLIC SCHOOLS

HOME OF THE WILDCATS

BOARD OF EDUCATION MEETING ADMINISTRATIVE REPORT

Building: District

Meeting Date: 1/13/2025

Student Success Highlights

1. Thomas Mathis has received a Congressional Nomination from Adrian Smith for admittance to the Air Force Academy in Colorado Springs. This does not guarantee him admittance, but it is a massive step towards that goal.
2. MAPS testing will begin shortly, and we are hoping to continue seeing improvements.

District Updates

1. 2025-2026 School Calendar.
2. Next week, we will begin the After School initiative with students missing assignments or failing classes. I anticipate this making a marked impact on student performance.
3. Our fuel barrels are installed and ready to go. We are waiting for the Fire Marshall's approval before using them.
4. The new phone system has been installed and is a significant improvement over what we had.
5. The new copy machines from the new lease have been installed.



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6. Next month's meeting is on the same night as an away basketball game. Do we want to move that date to the following night?

Upcoming Events

Next week is a busy one!

Monday, January 13:

- a. Bowling @ Holdrege at 4:00 PM
- b. MS Girls Wrestling @ Sandy Creek at 3:00 PM
- c. JV Bball @ Fairbury 7:00 PM
- d. Board of Education meeting at 7:30 PM

Tuesday, January 14:

- a. HSBB vs Heartland at 4:30 PM

Thursday, January 16:

- a. HS Wrestling @ Lawrence-Nelson at 5:00 PM
- b. MSBB vs Deshler at 6:30 PM

Friday, January 17:

- a. Superior Wrestling Invite at 3:00 PM

Saturday, January 18:

- a. MS Girls Wrestling @ Fairbury at 11:00 AM
- b. HSBB vs Sandy Creek at 1:00 PM