

**Board of Education Regular Meeting  
Monday, November 11, 2024 7:00 PM**

**Bayard High School Library  
726 4th Avenue  
Bayard, NE 69334**

Notice is hereby given that a Board of Education Regular Meeting of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Monday, November 11, 2024 at 7:00 PM in the Bayard High School Library located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334.

### **AGENDA**

- I. Opening the Meeting
  - I.A. Call to Order
  - I.B. Open Meetings Act
  - I.C. Notice of Meeting
  - I.D. Roll Call
  - I.E. Status of Absent Board Members
  - I.F. Pledge of Allegiance
- II. Approval of Agenda
- III. Introduction of Guests
- IV. Public Comments
- V. Consent Agenda
  - V.A. Minutes of Previous Meeting
  - V.B. Bills
  - V.C. Board Member Reports
  - V.D. Reports and Correspondence Requiring No Action
    - V.D.1. General Reports and Financial Reports
    - V.D.2. Reports for Information Only
  - V.E. Adoption of Policies on First Reading
  - V.F. Adoption of Policies on Second Reading
  - V.G. Approval of Contracts within Policy Guidelines
  - V.H. Review District Annual Report
  - V.I. Review ACT Results
- VI. Invited Presentations and Discussions with Presenters
  - VI.A. Presentation from Platte Valley Bank
  - VI.B. Presentation from Nebraska Bank
  - VI.C. Presentation with Members of the Junior Class Regarding Plans for the Junior/Senior Prom
  - VI.D. Presentation of the 2023-2024 District Audit by Rauner & Associates
- VII. Principals and District Administrators
- VIII. Curriculum and Instruction
- IX. Superintendent
- X. Board Committee Reports and Recommendations
- XI. Discussion Items
  - XI.A. Discussion Regarding Election Results for School Board and State Senator

- XI.B. Discussion Regarding Upcoming Nominations for the Volunteer Section of the Mike Cillessen Memorial Board
- XI.C. Discussion Regarding the Upcoming Superintendent Evaluation
- XI.D. Discussion Regarding Student Board Representative
- XI.E. Review and Discussion of Policies 4144 through 4133 in the 4000 series.
- XII. Action Items
  - XII.A. Discuss, Consider, and Take All Necessary Action in Regard to the Audit/Annual Financial Report for the Fiscal Year Ending August 31, 2024.
  - XII.B. Discuss, Consider, and Take All Necessary Action in Regard to the Depository of the District.
- XIII. Set Next Meeting Date
- XIV. Adjournment

**The Bayard Public Schools Board of Education reserves the right to convene a Closed Session for purposes in accordance with 84-1410(1). The Board of Education also reserves the right to change the order of agenda items at the discretion of the Presiding Officer of the Board of Education.**

# Bayard School Board of Education Annual Calendar

January	February	March	April	May	June
<ul style="list-style-type: none"> <li>* Oath of Office</li> <li>* Board Officer Elections</li> <li>* Designate Depository of the District</li> <li>* Designate Legal Firm for the District</li> <li>* Designate Auditors for the District</li> <li>* Designate Official to Apply for Grants and Testify Before Legislature</li> <li>* Board Code of Ethics</li> <li>* Discuss Board Committees</li> <li>* Approve Policy Manual</li> <li>* Review of Accountability and Disclosure Commission Conflict of Interest Reporting Form</li> <li>* NASB Legislative Issues Conference</li> </ul>	<ul style="list-style-type: none"> <li>* Committee on American Civics Meeting</li> <li>* Policy Committee Meeting</li> <li>* Board Committee Assignments</li> <li>* Review Draft of School Calendar</li> <li>* Curriculum Review and Approve Course Catalog</li> <li>* Approve Negotiated Agreement with BEA</li> <li>* Update on State Standards Requirements</li> <li>* Discuss and Take Action on Compensation of Principals and Directors</li> <li>* NASB President's Retreat</li> <li>* NASB Budget and Finance Workshop</li> <li>* NSBA Advocacy Institute</li> </ul>	<ul style="list-style-type: none"> <li>* Curriculum Committee Meeting</li> <li>* Building Committee Meeting</li> <li>* Approve School Calendar</li> <li>* Adopt Resolution Pertaining to Non-Resident Students</li> <li>* Tour of School Buildings, Facilities, Bus Barn</li> <li>* Review 5 Year Facilities Plan</li> <li>* Consider Curriculum Proposals</li> <li>* Discuss Compensation of Superintendent</li> <li>* NASB Membership Renewal</li> <li>* NAEP State Convention</li> </ul>	<ul style="list-style-type: none"> <li>* Board Workshop</li> <li>* Board Self-Assessment And Board Goals</li> <li>* Approve FFA Trip to National FFA Convention</li> <li>* Review Strategic Plan Progress Report</li> <li>* Take Action on Compensation of Superintendent</li> <li>* NASB Spring Legal Workshop</li> <li>* NRCSA Conference</li> <li>* NSBA Annual Conference and Exposition</li> </ul>	<ul style="list-style-type: none"> <li>* Review Extra-Duty Assignments</li> <li>* Approve Classified Staff Handbook, Preschool Handbook, and Pathfinders Program Handbook</li> <li>* Finalize Plan for District Summer Improvements</li> <li>* Review Pathfinders Program</li> <li>* Distribute Superintendent Evaluation (Long Form)</li> <li>* Attend Graduation Ceremony</li> <li>* Attend Staff Retirement Recognition</li> </ul>	<ul style="list-style-type: none"> <li>* NSAA Related Activities Budget</li> <li>* Approve Activities Handbook for Head Coaches and Sponsors, Student and Parent Activity Handbook, and Student and Parent Handbook</li> <li>* Review State Aid Certification</li> <li>* Transportation Director Report</li> <li>* Evaluate Superintendent (Long Form) and Superintendent Goals</li> <li>* NASB School Law Seminar</li> </ul>

# Bayard School Board of Education Annual Calendar

July	August	September	October	November	December
<ul style="list-style-type: none"> <li>* Policy Committee Meeting</li> <li>* Establish Prices for Athletic Admission and Activity Tickets</li> <li>* Establish Prices for School Lunch and Breakfast Programs</li> <li>* Reaffirm Vision Statement, Mission Statement, and Core Covenants</li> <li>* Approve Certificated Staff Handbook and Substitute Teacher Handbook</li> <li>* Hearing on Student Fee Policy, Parental Involvement Policy, Student Anti-Bullying Policy, and School Wellness Policy</li> </ul>	<ul style="list-style-type: none"> <li>* Budget and Audit Committee Meeting for District Budget</li> <li>* Budget and Audit Committee Meeting with Auditors</li> <li>* Tour of School Buildings, Facilities, and Bus Barn</li> <li>* Authorize Payment of Bills Through End of August</li> <li>* Review Annual Emergency Plan</li> <li>* District School Safety Assessment</li> <li>* Board Welcome of New Staff</li> <li>* Board Staff Steak Fry</li> <li>* NASB Area Membership Meetings</li> </ul>	<ul style="list-style-type: none"> <li>* Budget Hearing</li> <li>* Final Tax Request Hearing</li> <li>* Adopt District Budget</li> <li>* Approve Tax Resolution For General Fund, Special Building Fund, and Bond Fund</li> <li>* Review Summer School Program</li> <li>* NASA/NASB Labor Relations Conference</li> </ul>	<ul style="list-style-type: none"> <li>* Policy Committee Meeting</li> <li>* Board Workshop</li> <li>* Consider BEA Request for Recognition as Bargaining Agent</li> <li>* Discuss Negotiations Timeline and Collective Bargaining with BEA</li> <li>* Review Fall District Enrollment Numbers</li> <li>* Review SPED and HAL Programs</li> <li>* Review Statewide Assessment Results</li> <li>* Appoint NASB Delegate Assembly Representative</li> <li>* NASB Facilities and Construction Workshop</li> </ul>	<ul style="list-style-type: none"> <li>* Committee on American Civics Meeting</li> <li>* Teacher Staff Committee Meeting for Negotiations</li> <li>* Approve Audit/Annual Financial Report</li> <li>* Review ACT Results</li> <li>* Prom Plan Presentation</li> <li>* Review District Annual Report</li> <li>* Request Nominations for the Volunteer Section of the Mike Cillessen Memorial Board</li> <li>* Distribute Superintendent Evaluation (Short Form)</li> <li>* NASB State Education Conference</li> <li>* NASB Delegate Assembly</li> </ul>	<ul style="list-style-type: none"> <li>* Teacher Staff Committee Distributes Staff Recognition Items</li> <li>* Select Nominations for the Volunteer Section of the Mike Cillessen Memorial Board</li> <li>* Superintendent Evaluation (Short Form)</li> <li>* NASB New Board Member Workshop</li> </ul>

## **POLICY NO. 9106 - BOARD MEMBER CODE OF ETHICS**

Board members' actions, verbal and nonverbal, reflect the attitude and the beliefs of the school district. Therefore, board members must conduct themselves professionally and in a manner fitting to their position.

Each board member shall follow the code of ethics stated in this policy.

### **AS A SCHOOL BOARD MEMBER:**

1. I will listen.
2. I will respect the opinion of others.
3. I will recognize the integrity of my predecessors and associates and the merit of their work.
4. I will be motivated only by an earnest desire to serve my school district and the children of my school district community in the best possible way.
5. I will not use the school district or any part of the school district program for my own personal advantage or for the advantage of my friends or supporters.
6. I will vote for a closed session of the board if the situation requires it, but I will consider "secret" sessions of board members unethical.
7. I will recognize that to promise in advance of a meeting how I will vote on any proposition which is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
8. I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
9. I will recognize that authority rests with the board in legal session and not with individual members of the board, except as authorized by law.
10. I will make no disparaging remarks, in or out of the board meeting, about other members of the board or their opinions.
11. I will express my honest and most thoughtful opinions frankly in board meetings in an effort to have decisions made for the best interests of the children and the education program.
12. I will insist that the members of the board participate fully in board action and recommend that when special committees are appointed, they serve only in an investigative and advisory capacity.
13. I will abide by majority decisions of the board.
14. I will carefully consider petitions, resolutions and complaints and will act in the best interests of the school district.
15. I will not discuss the confidential business of the board in my home, on the street or in my office; the place for such discussion is the board meeting.
16. I will endeavor to keep informed on local, state and national educational developments of significance so I may become a better board member.

#### IN MEETING MY RESPONSIBILITY TO MY SCHOOL DISTRICT COMMUNITY:

1. I will consider myself a trustee of public education and will do my best to protect it, conserve it, and advance it, giving to the children of my school district community the educational facilities that are as complete and adequate as it is possible to provide.
2. I will consider it an important responsibility of the board to interpret the aims, methods and attitudes of the school district to the community.
3. I will earnestly try to interpret the needs and attitudes of the school district community and do my best to translate them into the education program of the school district.
4. I will attempt to procure adequate financial support for the school district.
5. I will represent the entire school district rather than individual electors, patrons or groups.
6. I will not regard the school district facilities as my own private property but as the property of the people.

#### IN MY RELATIONSHIP WITH THE SUPERINTENDENT AND EMPLOYEES:

1. I will function, in meeting the legal responsibility that is mine, as part of a legislative, policy-forming body, not as an administrative officer.
2. I will recognize that it is my responsibility, together with that of my fellow board members, to see the school district is properly run and not to run them myself.
3. I will expect the school district to be administered by the best-trained technical and professional people it is possible to procure within the financial resources of the school district.
4. I will recognize the superintendent as executive officer of the board.
5. I will work through the administrative employees of the board, not over or around them.
6. I will expect the superintendent to keep the board adequately informed through oral and written reports.
7. I will vote to hire employees only after the recommendation of the superintendent has been received.
8. I will insist that contracts be equally binding on teachers and board.
9. I will give the superintendent power commensurate with the superintendent's responsibility and will not in any way interfere with, or seek to undermine, the superintendent's authority.
10. I will give the superintendent friendly counsel and advice.
11. I will present any personal criticism of employees to the superintendent.
12. I will refer complaints to the proper administrative officer.

TO COOPERATE WITH OTHER SCHOOL BOARDS:

1. I will not employ a superintendent, principal or teacher who is already under contract with another school district without first securing assurance from the proper authority that the person can be released from contract.
2. I will consider it unethical to pursue any procedure calculated to embarrass a neighboring board or its representatives.
3. I will not recommend an employee for a position in another school district unless I would employ the individual under similar circumstances.
4. I will answer all inquiries about the standing and ability of an employee to the best of my knowledge and judgment, with complete frankness.
5. I will associate myself with board members of other school districts for the purpose of discussing school district issues and cooperating in the improvement of the education program.

Legal Reference:                      Neb. Statute 79-526

Adopted: 10-08-12

Reviewed: 1-12-15, 1-11-16, 5-8-17, 1-14-19, 3-11-19, 1-13-20

# Public Comment Sign-In Sheet

During the public comments portion of the meeting there is a time limit of 5 minutes per speaker and a time limit of 30 minutes for the duration of the public comments portion of the meeting as per Board Policy NO. 9239. Visitors will be required to identify themselves if they speak at this meeting.

Comments will be received in the order in which individuals have placed their names on the sign-in sheet.

The Board will not respond or take action on public comments.

The Board meeting is a business meeting open to the public but it is not a public meeting.

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## **Board of Education Regular Meeting**

Monday, October 14, 2024 7:00 PM

Bayard High School Library  
726 4th Avenue  
Bayard, NE 69334

Carolyn Applegate:	Present
Joe Applegate:	Present
Kim Burry:	Present
Randy Eirich:	Absent
Bill Ferrero:	Present
Donna Stuart:	Present

### **I. Opening the Meeting**

#### **I.A. Call to Order**

The regular meeting of Bayard Public Schools Board of Education was called to order by President Burry at 07:01p.m. President Burry noted a copy of the Board Member Code of Ethics and the Annual Calendar of the Board of Education were included with the meeting materials for board members' reference.

#### **I.B. Open Meetings Act**

The Board President informed the audience that the Open Meetings Act was posted and informed the audience of the Board's policy and procedures regarding public comment.

#### **I.C. Notice of Meeting**

The public notice of the regular meeting of the Bayard Board of Education, Morrill County School District No. 21 was published in the Bayard Transcript in accordance with Board Policy No. 9238. The agenda remained on file at the office of the superintendent and was open for public inspection.

#### **I.D. Roll Call**

The following members were present: Carolyn Applegate, Kim Burry, Bill Ferrero, Joe Applegate, Donna Stuart  
Administrators present: Superintendent Olson, Principal Ehler, Principal Rice, Director Nesbitt.

#### **I.E. Status of Absent Board Members**

Board Member Randy Eirich was unexcused

#### **I.F. Pledge of Allegiance**

### **II. Approval of Agenda**

**Motion Passed:** Motion to approve the agenda Passed with a motion by Randy Eirich and a second by Donna Stuart.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

### **III. Introduction of Guests**

The guests introduced themselves to the board.

#### **IV. Public Comments**

Greg Schmall addressed the board.

#### **V. Consent Agenda**

**Motion Passed:** Motion to approve the consent agenda passed with a motion by Donna Stuart and a second by Joe Applegate

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

#### **V.A. Minutes of Previous Meeting**

#### **V.B. Bills**

#### **V.C. Board Member Reports**

#### **V.D. Reports and Correspondence Requiring No Action**

#### **V.D.1. General Reports and Financial Reports**

#### **V.D.2. Reports for Information Only**

#### **V.E. Adoption of Policies on First Reading**

#### **V.F. Adoption of Policies on Second Reading**

#### **V.G. Approval of Contracts within Policy Guidelines**

#### **VI. Principals and District Administrators**

Mrs. Ehler provided her report to the board. Academics: We have been reviewing data from our Fall NWEA/NSCAS and DIBELS testing and creating a plan to meet the needs of all students. WORDS coaches have had great feedback to continue to improve our Reading instruction based on test scores. We will be utilizing intervention time, Title teaching small groups, and afterschool tutoring (grades K-3 funded by the WORDS program) all in addition to the core teaching. We are continuing to have monthly PLC meetings to discuss current academic needs. We will be tracking progress with newly designed checklists. Our SPED teachers completed a workshop with our SPED Director, Jessica Broderick to update our Special Education Procedures. Leadership: Our first Leadership assembly happened last month led by the Student Lighthouse team. Specials teachers were able to present students with awards from their classes and our leadership team was able to present the first habit to our whole student body. Mrs. Ashmore and I attended a Targeted Improvement Planning meeting on September 16 to focus on a district plan for Special Education. Mrs. James, Mrs. Ehler, Mrs. Reish, and Ms. Halverson completed Active Supervision in Early Childhood Program training. Engagement: We hosted our first round of "Synergy Clubs" September 27. Students worked in groups to suggest improvements for our school then moved to clubs that included: Maintenance- Students helped with some projects on the playground. News- High school Journalism staff taught elementary students how to interview people and write articles. Art- High school Art students worked with a group of elementary students on an art project. Smencil Sales- Elementary students created advertisements for Smencil Sales. This same group sold Smencils for a week to raise money for elementary activities. Music- Mrs. Smith taught a group of students how to line dance. Technology- Ms. Schluterbusch did activities with a group of students. Sign Language- Miss

Beery and Mrs. Himes taught a group of students some basic sign language. Reading- Older elementary and younger elementary students paired up to read together. Beautification- Students worked on a project to help decorate the halls. We had a great showing at parent-teacher conferences. We appreciate parents playing an active role in their student's education. Preschool had their first family night on September 18, where parents were elected to the parent group. They will have several other family gatherings throughout this year and a volunteer project as well. The parent group would like to do a fundraiser for preschool supplies. Library Updates: Elementary Book Check-Outs as of Today-2597, JH/High School-462, Soraapp.com- 2771. Community: Grandparents Day was held September 20 and was a huge success with 125 grandparents attending. Fifth Grade attended Water Education for Tomorrow on October 8. Third Grade traveled to Alliance for Kids Fitness and Nutrition Day on September 26. Sixth Grade attended "Branch Out" on September 17 at the Wildcat Hills Nature Center. Dr. Rice provided her report to the board. Academics: We held grade level PLC's on September 30th to discuss Fall NWEA/NSCAS scores. We are a testing site for the ACT on October 26th. Currently, there are over 60 students signed up to test at our site and 35 of them are Bayard students. Juniors took the ASVAB on September 18<sup>th</sup>. 29 students participated in Chadron's Scholastic Day on Oct. 9<sup>th</sup>. I have included a couple of snapshots to show the results of the NWEA/NSCAS fall testing. Please remember that students are being tested on what they should know in May 2025. Since we are just finishing the first quarter of the school year, it is normal that many of them are developing. We did not test the sophomores, since they took the Pre-ACT on October 10<sup>th</sup>. Engagement: We had 3 students attend the Multicultural Day at WNCC sponsored by UNL. All Sophomores will participate in the Career Cabs on October 16th sponsored by the Career Connections of Western Nebraska. We had 13 students selected to participate in the WTC Honor Choir. The concert will be held at Gordon/Rushville on November 18th. We had a good turnout and received many positive comments for ParentTeacher Conferences on Thursday. Community: Current enrollment for 7-12 is 157 students and we have 36 SPED students (23% of the student population) Since the beginning of school, we have had 1 student transfer to Job Corp and 1 move to Oregon.

Mr. Nesbitt provided his report to the board. Academics: We are seeing a significant decrease in our kids in activities on the down list. We ran a report a couple of weeks ago and noticed that our participants are doing a good job completing work. 48% of the eligibility list is students not participating in a fall sport at this time. % of students per activity down in at least 1 class participating this fall HS Football - 10% (0 ineligible) JH Football - 10% (1 ineligible) JH Volleyball - 10% (1 ineligible) Girls Golf - 10% (1 ineligible) Softball - 6% (0 ineligible) XC - 3% (0 ineligible) Cheer - 1% (1 ineligible) HS Volleyball - 0% (0 ineligible) Total of 4 ineligible, and 100% of those ineligible students got grades up in time to participate that week. This number is significantly down from last year at the same time. I am looking into Academic All-State criteria for the NSAA to begin the process. We submitted Carlie McKibbin, Taylor Petersen, and Jessica Kappen into Believers and Achievers in September. We are very proud of all their accomplishments and being nominated for Bayard for this prestigious award. Leadership: We are setting a group of kids up to help with the wall of honor to continue the boards. I have also will be sitting down with the photography class to see if they could help keep the TV's up to date with pictures and info possible each week. Jacob Carrizales and Shelbie McKibbin stepped in as our student representatives for the MAC conference. They attended the last meeting with me and met with other MAC students to talk about issues and how they could be leaders for the MAC conference. The Nebraska Leadership Summit will be coming back to the February ESU

date and I have shared this with our staff for that inservice day. It has great opportunities to learn with Karen Hasse of KSB law, Brandon Blair a former Chiefs football player, and Mike Hilges the Nebraska Attorney General. We were just notified that Leah Nesbitt, Amy Albro, Riley Hopkins, and Shelbie McKibbin have been invited by NDE to the 25th annual Commissioners of Excellence CTE banquet to be recognized for their placing at the national level for Educator Rising in Washington DC last summer. They are among the few that have been selected to receive an award in Lincoln in November.

Engagement: Softball had their final game of the season at Subdistricts in Genoa due to the new NSAA serpentine rules on October 7th. We one our first sub-district game vs Chadron and advanced to the subdistrict finals for the second time in program history. We took on the number 6 team in the state but fell short in 5 innings 0-8. They had a great season with 12 wins, 13 losses, and 1 tie on the year. That was the most wins in program history. Talking with Mr. Posey we have had some broken records this year for his program. Girls golf had their final meet of the season at districts in Ogallala on October 7th. They played a tough course and competed well to finish out the season. They saw a significant improvement throughout the season. Parents and senior night will be on Tuesday, October 15th. Volleyball got 5th place in the WTC on October 3rd. They had 2 wins and 1 loss on the day. They have improved their record to 7 wins on the season and have seen outstanding growth over the year. Parents and senior night will be on Tuesday, October 15th. Football had parents' night last Friday. They have had a few injuries over the past few weeks, but the kids keep fighting hard for wins. They will have their final regular season game in Mullen on Thursday, October 17th. JH MAC is October 13th in Creek Valley. The JH girls are ranked 3rd with a record of 7-3. They will play Banner County in the first round. JH football A team is still undefeated with a record of 5-0. They had to battle in the last game with Kimball. It was good to see them work hard for their teammates in times of adversity. The B team kids have gotten numerous reps this season and will also be getting their own game on Monday vs Gering 7th grade. They are excited to get time. Band is working hard and has played the national anthem, fight song, and some tunes at halftime of the last 2 football games. With the help of community members, they have been getting stronger and stronger each week. Coach Jenny Posey has started One Acts. She has a good number of kids out again this year. They started practice and competitions are just around the corner. Mr. McKibbin took some students to Aulick's Day and also had the kids involved in some meetings with Aulick's for the project. FFA will be participating in the state Land judging competition on October 16th as they qualified 8 students for the state competition. That is a great number for our FFA program. They also participated in a livestock judging day on Saturday, October 5th in Bridgeport. They learned some great things that day. National FFA is coming up in a couple of weeks for the seniors and they are prepping to go. Cross Country we had high school students that have decreased their times throughout the year. Orren Spalding was 26th and Caleb Leonard was 29th at the WTC meet. In the JH division, Kinlee Schmaltz placed 2nd and Traegan Wyckoff placed 5th at the WTC, while Lucas Newhoff shaved another 30 seconds off his lowest time. Choir set a date and will be working to sing the national anthem for a Nuggets game again this year. I have begun work on setting schedules for next year and ensuring our winter schedules are in order for the next season.

Community: Football and cross country had parent's night on Friday, October 11th. Volleyball and girls golf will have parent's night on October 15th. Softball had parents and senior night on September 24th this year. The caffeine initiative in school is going pretty well for our kids. They have really worked to not have any of those drinks in school. We will look at other health items that we think will be good for our students to learn about as part of activities and life. We got a few other members from the

community to help volunteer to line judge, take tickets, and help us at the school. It is good to see people wanting to be involved and help in the school. The electrical wiring was completed for the shot clocks this week. Jeff plans to get them hung and we will be able to start training with that system in the next couple of weeks for basketball season. We cannot Thank the Flores family enough for their contributions to this project. We plan to have a recognition night for Carlos and his family during basketball season to thank them.

## **VII. Curriculum and Instruction**

### **VIII. Superintendent**

Mr. Olson provided his report to the board. Our hoist in the Ag. Shop didn't pass inspection and is currently shut down. We have wear parts such as the cables, pullies, bearings, etc. that need to be replaced. In addition to this at least one of the anchor bolts spins and is unable to be torqued to specks. At present we are attempting to secure a vocational grant that may pay up to \$3,500 for the cost of repairs quote of \$5,516. In the event that we are unable to secure this grant we have reached out to the Career & Technical Ed. (CTE) personnel at NDE. The CTE folks have given us a verbal acknowledgement that, should we not be awarded the \$3,500 grant, we can explain our situation in the CTE spring grant application and may be able to divert funds that will still meet NDE and Carl Perkins requirements. In short, there is a very good chance that a comparable amount could be awarded for Vocational Ag. supply items that we normally pay for with general fund dollars. We took the tire balancer to Aurora, NE because we were getting inaccurate readings. The last time it was serviced we were charged approximately \$1,200 for the service call plus parts and labor. This was about six years ago. Cost for parts and labor this time is under \$200 and we saved on what would have been an \$1,800 service call by transporting the balancer. The Aulick project is moving right along. The interior is framed and the kids will be working on plumbing and wiring shortly. We are having some nice transitions for some of our students as we utilize the Vaults program and now Job Corps. Our first student transitioning to the Pine Ridge Job Corps left for the program on Oct. 8. Our auditors were going through our budget review today and we also had our Alicap safety visit and tour of the campus. The elementary lawn is looking rough but we will be moving soil this spring to level the ground directly south of the elementary and filling in the grassy area of the playground. We plan on doing this inhouse and reseeding the lawn. The Bayard Education Association will want to approach the Budget Committee sometime in the not too distant future concerning negotiations for the classified staff.

## **IX. Board Committee Reports and Recommendations**

### **X. Discussion Items**

#### **X.A. Review and Discussion of Negotiations Timeline and Collective Bargaining with the Bayard Education Association.**

Mr. Olson discussed the timeline with the board.

#### **X.B. Review and Discussion of Special Education (SPED)**

#### **X.C. Review of Fall Membership Report**

#### **X.D. Review and Discussion of Statewide Assessment Results**

#### **X.E. Review and Discussion of Policies 4102 through 4113 in the 4000 series.**

## **XI. Action Items**

### **XI.A. Discuss, Consider, and Take All Necessary Action to Student Council Food Drive Incentive Day December 20, 2024.**

**Motion Passed:** Motion to approve the Student Council Food Drive Incentive Day for December 20, 2024 if each building secures 600 items for donation passed with a motion by Carolyn Applegate and a second by Joe Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

### **XI.B. Discuss, Consider, and Take All Necessary Action in Appointing NASB Delegate Assembly Representative.**

**Motion Passed:** Motion to appoint Bill Ferrero as the NASB Delegate Assembly Representative passed with a motion by Donna Stuart and a second by Carolyn Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

### **XI.C. Discuss, Consider, and Take All Necessary Action to the Nominations for NASB Legislation Committee Member #14.**

**Motion Passed:** Motion to nominate Jim Vlach from Lyons-Decatur for NASB Legislation Committee Member #14 passed with a motion by Donna Stuart and a second by Carolyn Applegate/

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

## **XII. Set Next Meeting Date**

Next regular meeting set for November 11, 2024 at 7:00p.m.

## **XIII. Adjournment**

**Motion Passed:** Motion for adjournment at 7:45p.m. passed with a motion by Carolyn Applegate and a second by Donna Stuart

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

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Secretary

**Bayard Public Schools**

11/11/2024

**GENERAL FUND**

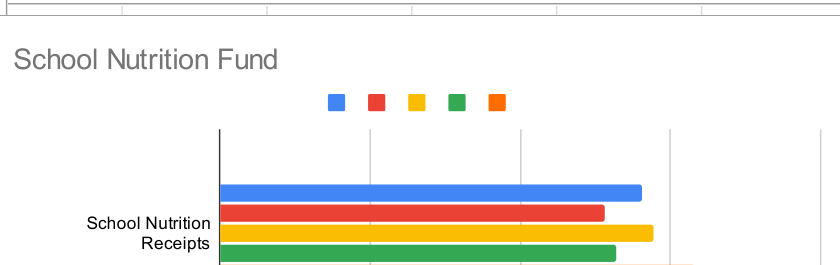
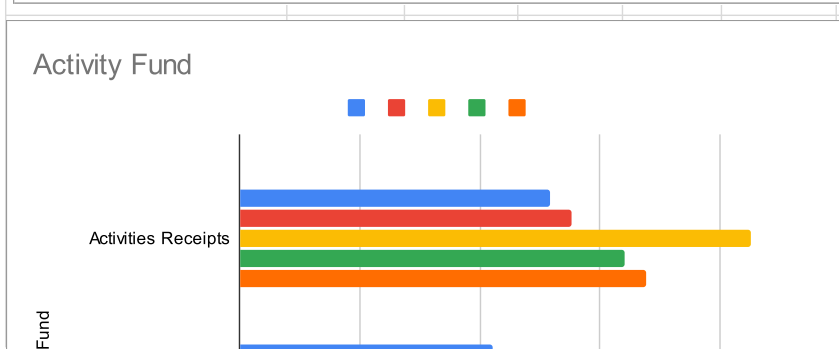
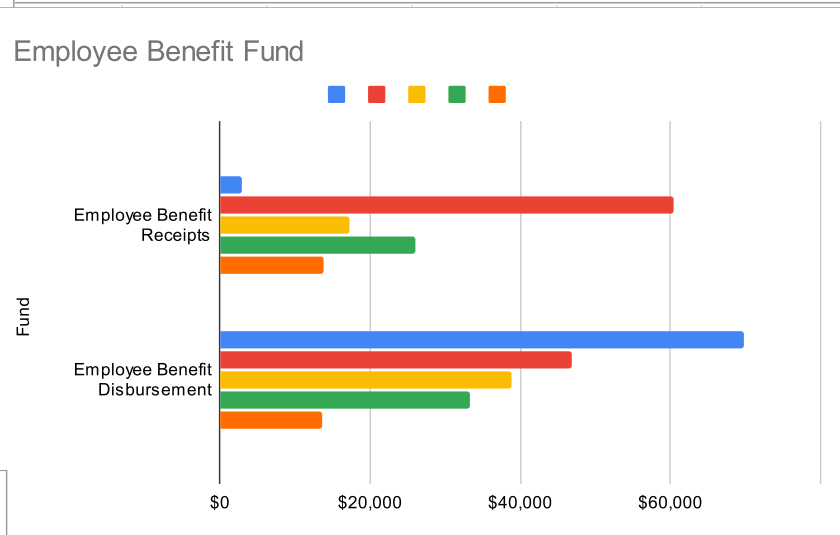
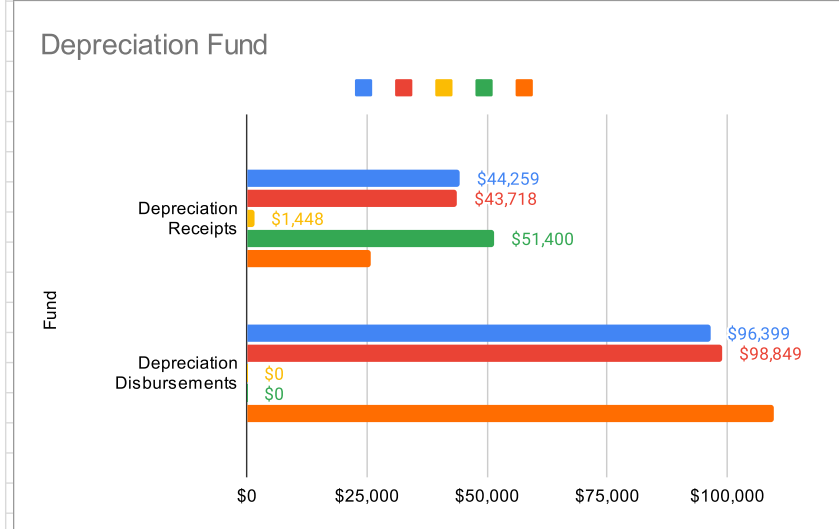
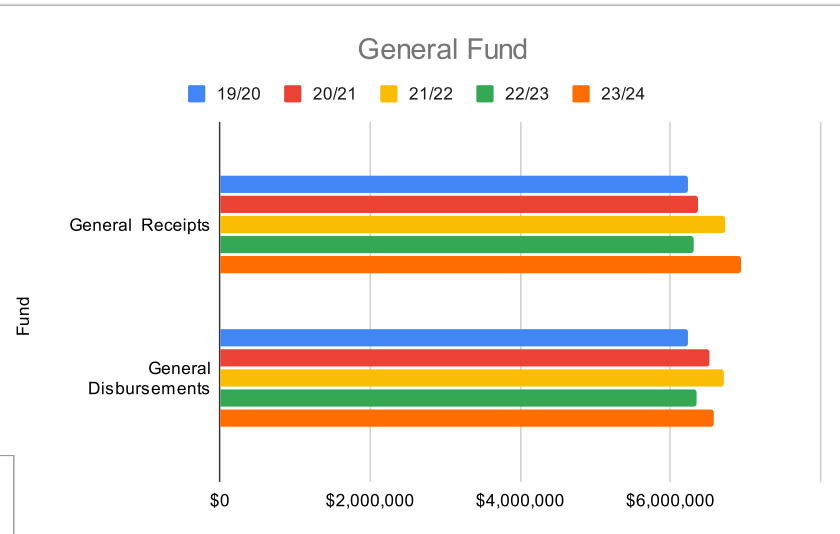
<b>Vendor Name</b>	<b>GL Acct #</b>	<b>Description</b>	<b>Amount</b>
21ST CENTURY-BRIDGEPORT	01 2610 610 001 001 1	parts for tractor	43.86
	<b>Total</b>		<b>43.86</b>
AL'S MARKET	01 6968 610 002 002 2	cooking club	5.79
	01 6968 610 002 002 2	cooking club	13.65
	01 6968 610 002 002 2	cooking club	11.74
	<b>Total</b>		<b>31.18</b>
ALARM SECURITY TECHNICIANS	01 2620 352 002 002 2	ast monitoring	28.95
	01 2620 352 001 001 1	ast monitoring	28.95
	<b>Total</b>		<b>57.90</b>
Amazon Capital Services	01 2610 610 002 002 2	set of 2 4-way sillcock keys	9.99
	01 6968 610 002 002 2	36 Pack White Air Dry Foam Clay,12.6oz	29.97
	01 6968 610 002 002 2	Poen 360 Pcs Air Dry Clay Kit 36 Colors	58.99
	01 1100 610 001 001 1	Grow light bulbs	125.96
	01 2660 610 000 000	wire for cameras	56.99
	01 2660 610 000 000	door silencer	10.59
	01 1200 610 003 002 2	PenAgain Twist 'n Write Pencil Assorted	14.99
	01 1200 610 003 002 2	shipping	6.99
	01 1200 610 003 002 2	X-Small Sensory Weighted Vest	49.90
	01 1200 610 003 002 2	Ankle Weights A Pair of 1/2/3/4/6/8/10/1	23.99
	01 1200 610 003 002 2	Sterilite 6 Qt Storage Box, Stackable Bi	26.99
	01 1200 610 003 002 2	Samsill Economy 3 Ring Mini Binder,	22.33
	01 1200 610 003 002 2	45 Pieces Play Dough Tool Kit: Dough Acc	17.99
	01 1200 610 003 002 2	Play-Doh Modeling Compound 24-Pack	21.99
	01 1200 610 003 002 2	Blue Summit Supplies 5 Tab Plastic Divid	21.76
	01 1100 610 001 001 1	SANDING PADS	55.29
	01 3535 610 000 000 0	Mod Podge Spray Acrylic Sealer that is S	52.68
	01 3535 610 000 000 0	Bee Nesting Bamboo Tubes - 100 Pack,	29.98
	01 2710 610 000 000 0	Extra Large 100"x36" White Board Dry	48.99
	<b>Total</b>		<b>686.36</b>
AMPLIFY	01 1100 610 002 002 2	Amplify science workbooks	1,050.17
	<b>Total</b>		<b>1,050.17</b>
ASSOCIATION OF SCHOOL BUSINESS	01 2510 810 000 000 0	district membership dues	499.00
	<b>Total</b>		<b>499.00</b>
BAYARD AUTOMOTIVE	01 2732 610 000 000 0	Sub #9 - Windshield Wipers	23.52
	01 2730 352 000 000 0	Bus #09B - Tire Repair	20.00
	01 2730 352 000 000 0	LABOR - Rotor Replacement/Brake Pads	625.00
	01 2730 352 000 000 0	Air Filter - Replacement	77.82
	01 2730 352 000 000 0	Brake Fluid - 14 oz	18.88
	01 2730 352 000 000 0	Shop Supplies	34.68
	01 2730 352 000 000 0	Shop Towel	4.45
	01 2730 352 000 000 0	Computer Test - DEF Codes	85.00
	01 2730 352 000 000 0	Sub #13 - Tire Repair	15.00
	01 2730 352 000 000 0	LABOR - Exhaust Pipe Replacement	250.00
	01 2730 352 000 000 0	Bolts - Grade 5	6.21
	01 2730 352 000 000 0	Bolts - Grade 5.5	3.11
	01 2730 352 000 000 0	Welding Fee	30.00
	01 2730 352 000 000 0	Shop Labor	62.50
	01 2730 352 000 000 0	Foam Weather Striping Tape - 1/2 in wide	6.99
	01 2710 610 000 000 0	Bus #21 - Cargo Cable Clamp Repair	0.79
	01 2710 610 000 000 0	DEF Fluid for buses 20, 21, & 22	132.40
	01 2730 352 000 000 0	Bus: #09B ServicedAir Filter	21.11
	01 2730 352 000 000 0	Oil filter	9.00
	01 2730 352 000 000 0	Mobil 5W-30	25.98
	01 2730 352 000 000 0	Washer Fluid Gallon	3.49
	01 2730 352 000 000 0	Labor-Christopher Buskirk	25.00
	01 2710 610 000 000 0	Suburbans #22 & #22A Oil Filter and oil	167.10
	<b>Total</b>		<b>1,648.03</b>
BAYARD PUBLIC SCHOOLS - ACTIVITY	01 2310 610 000 000 0	board coupon s	118.00
	<b>Total</b>		<b>118.00</b>
BAYARD PUBLIC SCHOOLS	01 6968 610 002 002 2	meals lights on after school	188.73
	<b>Total</b>		<b>188.73</b>
BAYARD TRANSCRIPT	01 2310 540 000 000 0	publications	320.63
	<b>Total</b>		<b>320.63</b>
BENZEL PEST CONTROL	01 2620 352 001 001 1	pest control	110.78
	01 2620 352 002 002 2	pest control	110.77
	<b>Total</b>		<b>221.55</b>
BLACK HILLS ENERGY	01 2610 621 002 002 2	#462419 heating fuels	457.12
	01 2610 621 000 000 0	#267959 heating fuels	45.35
	01 2610 621 001 001 1	#242155 heating fuels	804.39

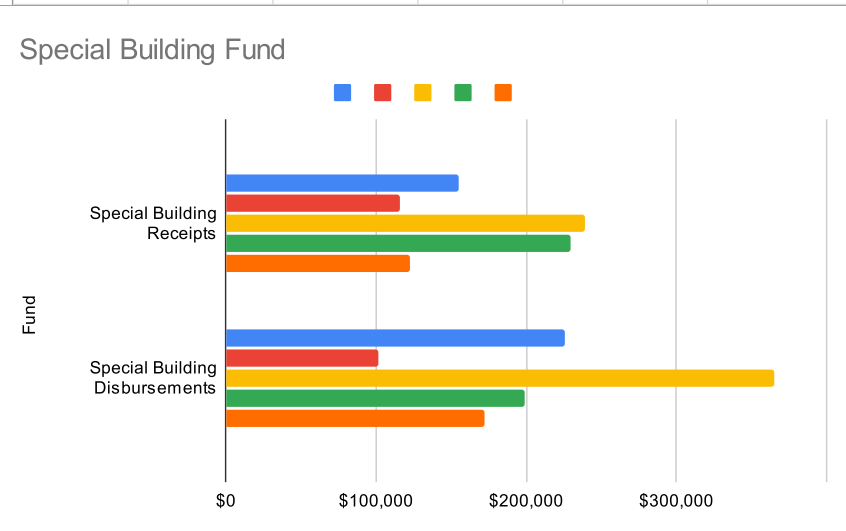
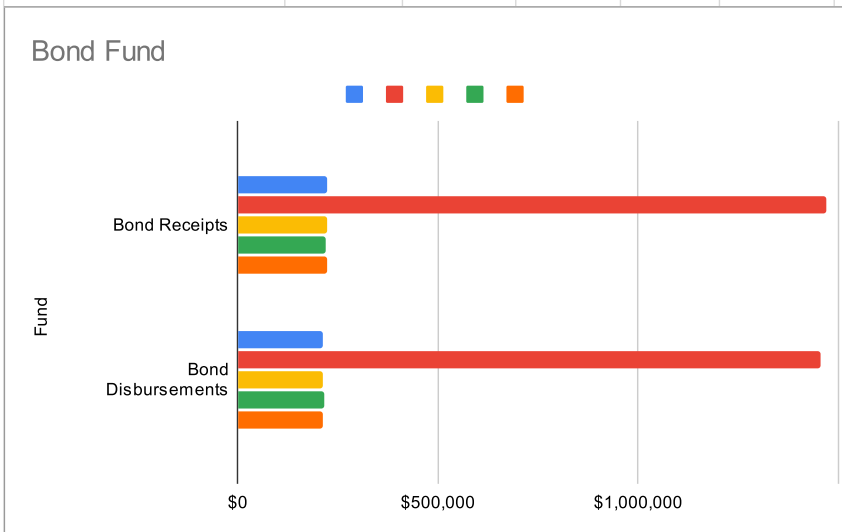
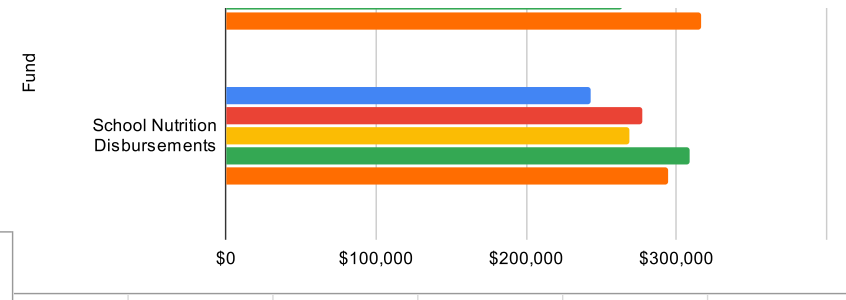
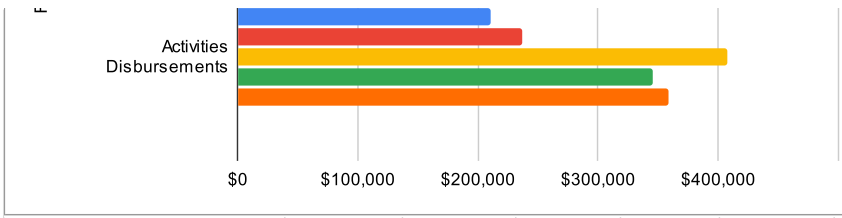
	<b>Total</b>	<b>1,306.86</b>
CANNON FINANCIAL SERVICES	01 1100 352 002 002 2 copier rental	142.45
	01 1100 352 001 001 1 copier rental	142.45
	<b>Total</b>	<b>284.90</b>
CARDMEMBER SERVICE	01 2710 610 000 000 0 bus barn supplies	2.94
	01 2710 610 000 000 0 bus barn supplies	37.96
	01 2510 810 000 000 0 canva	12.99
	<b>Total</b>	<b>53.89</b>
CENTURY LINK	01 2510 382 000 000 0 telephone	110.81
	<b>Total</b>	<b>110.81</b>
CHADRON STATE COLLEGE	01 1100 580 001 001 1 Meals for scholastic day	339.20
	<b>Total</b>	<b>339.20</b>
CITY OF BAYARD	01 2610 621 000 000 0 #31200 electric	39.00
	01 2610 621 001 001 1 #75400 electric	7,117.70
	01 2610 410 001 001 1 #75400 utilities	1,333.25
	01 2610 621 002 002 2 #75600 electric	401.36
	01 2610 410 002 002 2 #75600 utilities	1,646.25
	<b>Total</b>	<b>10,537.56</b>
CONNECTING POINT	01 1100 352 001 001 1 service contract copiers	660.01
	01 1100 352 002 002 2 service contract copiers	660.01
	01 1100 382 000 000 0 service contract copiers	1,568.90
	<b>Total</b>	<b>2,888.92</b>
CROSSROADS MUSIC	01 1100 610 000 000 0 band supplies	225.61
	<b>Total</b>	<b>225.61</b>
CULLIGAN WATER CONDITION	01 2610 610 001 001 1 r/o	109.90
	01 2610 610 002 002 2 r/o	27.50
	<b>Total</b>	<b>137.40</b>
DAS STATE ACCOUNTING - CENTRAL	01 2510 382 000 000 0 sept 24 network	292.87
	<b>Total</b>	<b>292.87</b>
EAKES OFFICE SOLUTIONS	01 2510 610 000 000 0 envelopes	132.26
	01 2510 610 000 000 0 envelopes	141.64
	<b>Total</b>	<b>273.90</b>
EDUCATIONAL SERVICE UNIT #13	01 1100 330 001 001 1 feel the shift training-doughty	60.00
	01 1100 330 002 002 2 nde cip workshop	125.00
	01 1100 330 010 001 1 nde cip workshop	125.00
	01 1160 591 000 000 0 panhandle beginning	965.70
	01 1160 591 000 000 0 counseling non sped students	1,386.00
	01 1100 382 000 000 0 dl	856.00
	01 1100 382 000 000 0 erate	300.00
	01 1160 591 000 000 0 neva	708.33
	01 1292 591 003 000 0 sped sup esu programs 0-2	33.73
	01 2161 591 003 002 2 elem ot	1,886.00
	01 2153 591 003 000 0 speech 0-2	421.65
	01 2171 591 003 001 1 secondary pt	90.00
	01 2181 591 003 002 2 elem low vision	318.75
	01 1200 330 003 000 0 sped inservice	63.00
	01 1200 591 003 002 2 sup elem ot	150.88
	01 1200 591 003 000 0 sup esu programs sa	784.96
	01 1200 591 003 001 1 meridian a	2,250.00
	01 1200 591 003 001 1 lifelink	2,250.00
	01 1200 591 003 000 0 district consultation	1,300.00
	01 1200 591 003 001 1 sped sup secondary pt	7.20
	01 1200 591 003 001 1 sup meridian speech	12.96
	01 1200 591 003 001 1 sup speech lifelink	6.48
	01 1200 591 003 002 2 sup elem low vision	25.50
	01 1291 591 003 000 0 sup 3-5 ot	51.52
	01 1291 591 003 000 0 sup 3-5 esu programs	127.39
	01 2162 591 003 000 0 3-5 ot	644.00
	01 2152 591 003 000 0 3-5 speech	1,592.34
	01 2151 591 003 002 2 elem speech	5,963.12
	01 2151 591 003 001 1 secondary speech	1,013.85
	01 2151 591 003 001 1 meridian speech	162.00
	01 2151 591 003 001 1 lifelink speech	81.00
	01 2141 591 003 002 2 elem psych services	243.62
	01 2141 591 003 001 1 secondary psych services	2,528.38
	<b>Total</b>	<b>26,534.36</b>
FASTENAL	01 2620 610 001 001 1 shot clock u bolts	65.23
	<b>Total</b>	<b>65.23</b>
FLOYD'S SALES & SERVICE INC.	01 2710 610 000 000 0 Bus #5 - Coolant Purge Tank	153.04
	<b>Total</b>	<b>153.04</b>
FNBO CARD	01 2710 610 000 000 0 al's market	11.97
	01 1100 610 001 001 1 tools	303.93
	01 6968 580 002 002 2 get connected fuel	14.30
	01 6968 580 002 002 2 get connected meal	14.42

	01 6968 580 002 002 2	get connected fuel	39.00
	01 2610 610 002 002 2	IR bottle filler sensor for Elkay Drinki	101.95
	01 1100 810 001 001 1	monthly edpuzzle subscription	13.50
	01 2510 531 000 000 0	postage	9.68
	01 2510 531 000 000 0	postage	9.68
	01 2510 531 000 000 0	postage	5.50
	01 2510 531 000 000 0	postage	9.68
	01 2510 531 000 000 0	mailchimp	13.00
	01 1100 610 002 002 2	elementary band xmas music	149.79
	01 1100 610 001 001 1	Jr High Xmas music	101.79
	01 1160 610 000 000	Batteries (charge pack) and 2 electrodes	1,055.70
	01 1160 610 000 000	shipping	9.99
	01 1100 810 001 001 1	Quizziz	216.00
	<b>Total</b>		<b>2,079.88</b>
FRONTIER OVERHEAD DOOR	01 2620 352 001 001 1	50% DOWN busbarn foor service	2,282.80
	<b>Total</b>		<b>2,282.80</b>
HAMILTON SALES AND SERVICE LLC	01 1100 352 001 001 1	repair on wheel balancer	160.00
	<b>Total</b>		<b>160.00</b>
HI- POINT INSPECTIONS	01 1100 352 001 001 1	Hoist repair	5,952.60
	<b>Total</b>		<b>5,952.60</b>
HOLIDAY INN - KEARNEY	01 2510 580 000 000 0	lodging f2s conf-stuart	134.95
	<b>Total</b>		<b>134.95</b>
IDEAL LINEN SUPPLY	01 2610 610 001 001 1	mats raqs mops	265.51
	01 2610 610 002 002 2	mats raqs mops	489.77
	<b>Total</b>		<b>755.28</b>
IDEAL/BLUFFS FACILITY SOLUTIONS	01 2610 610 001 001 1	Restroom supplies	658.83
	<b>Total</b>		<b>658.83</b>
INLAND TRUCK PARTS COMPANY	01 2730 352 000 000 0	repairs	5,611.63
	01 2730 352 000 000 0	repairs	8,666.77
	01 2730 352 000 000 0	Parts	1,458.68
	01 2730 352 000 000 0	Labor	4,661.10
	<b>Total</b>		<b>20,398.18</b>
J W PEPPER & SON INC.	01 1100 610 001 001 1	WTC Choir Music	187.50
	01 1100 610 001 001 1	Shipping	17.99
	01 1100 610 001 001 1	Christmas music	265.00
	01 1100 610 002 002 2	chior music for elementary	62.50
	01 1100 610 002 002 2	shipping	12.99
	<b>Total</b>		<b>545.98</b>
JOSTENS	01 2310 610 000 000 0	cords	79.57
	01 2310 610 000 000 0	medals	68.00
	<b>Total</b>		<b>147.57</b>
JUNIOR LIBRARY GUILD	01 2220 640 001 001 1	Young Adults (Grades 9 & up)	243.96
	01 2220 640 001 001 1	Current trends high plus (grades 9 & up)	302.40
	01 2220 640 001 001 1	Loose Shelf Ready pressing	54.00
	01 2220 640 001 001 1	Realistic Fiction Middle Plus (Grades 5-	285.46
	01 2220 640 001 001 1	Graphic Novels Middle Plus (Grades 5-8)	293.02
	<b>Total</b>		<b>1,178.84</b>
KSB SCHOOL LAW	01 2330 317 000 000 0	legal fees	222.50
	<b>Total</b>		<b>222.50</b>
KUSKIE STATION LLC	01 2610 626 001 001 1	fuel	222.00
	01 2710 626 000 000	fuel	4,624.87
	01 2610 626 001 001 1	custodial fuel	25.02
	<b>Total</b>		<b>4,871.89</b>
MCI COMM SERVICE	01 2510 382 000 000 0	telephone	39.07
	<b>Total</b>		<b>39.07</b>
McKibbin, Randy	01 1100 580 001 001 1	reimb fuel-conf	20.00
	<b>Total</b>		<b>20.00</b>
MENARDS	01 2610 610 001 001 1	shot clock install supplies	154.74
	01 2620 610 002 002 2	blank wall plates to cover wires.	29.00
	01 2620 610 000 000 0	water heater for janitor closet	279.00
	01 1100 610 001 001 1	8th grade stool/gen Battery	660.31
	01 2620 610 001 001 1	boards	132.25
	01 2620 610 001 001 1	weight room water heater	128.99
	<b>Total</b>		<b>1,384.29</b>
MOBIUS	01 1100 352 001 001 1	monitoring fee	110.00
	<b>Total</b>		<b>110.00</b>
MORRILL COUNTY CLERK	01 2310 610 000 000 0	postcards	1,201.00
	<b>Total</b>		<b>1,201.00</b>
MORRILL COUNTY HOSPITAL	01 2710 340 000 000 0	driver physicals	501.00
	<b>Total</b>		<b>501.00</b>
NE INFINITE CAMPUS USER GROUP	01 2220 330 001 001 1	i campus conference	50.00
	<b>Total</b>		<b>50.00</b>
NEBRASKA ASSOCIATION OF SCHOOL	01 2310 330 000 000 0	burry state ed conf	361.00
	01 2310 330 000 000 0	ferrero state ed conf	497.00

	01 2310 352 001 001 1	sup search fees	3,600.00
	<b>Total</b>		<b>4,458.00</b>
NOTABLE INC	01 1160 610 000 000	Teacher Plan for renewal unlimited virtu	990.00
	<b>Total</b>		<b>990.00</b>
ONE SOURCE	01 2510 810 000 000 0	background check	44.00
	<b>Total</b>		<b>44.00</b>
PANHANDLE PUBLIC HEALTH DISTRICT	01 1160 330 000 000 0	Fall Safety and Wellness Conference	75.00
	<b>Total</b>		<b>75.00</b>
PROTEX CENTRAL INC.	01 2620 352 001 001 1	alarm inspections	165.00
	01 2620 352 002 002 2	alarm inspections	142.00
	<b>Total</b>		<b>307.00</b>
QUADIENT FINANCE USA, INC	01 2510 531 000 000 0	postagge	526.61
	<b>Total</b>		<b>526.61</b>
QUADIENT LEASING	01 2510 531 000 000 0	postage meter lease	158.97
	<b>Total</b>		<b>158.97</b>
SCHMIDT, ROBIN	01 1100 591 001 001 1	accompaniast	301.00
	01 1100 591 001 001 1	mileage	123.28
	<b>Total</b>		<b>424.28</b>
SIMMONS OLSEN LAW FIRM P.C.	01 2330 317 000 000 0	leqal fees	300.00
	<b>Total</b>		<b>300.00</b>
SOAR PEDIATRIC THERAPY, LLC	01 2173 591 003 000 0	0-2 pt	229.50
	01 2172 591 003 000 0	3-5 pt	853.64
	01 2171 591 003 002 2	sa pt	1,750.59
	<b>Total</b>		<b>2,833.73</b>
STAR-HERALD	01 2220 640 002 002 2	elem renewal	455.00
	<b>Total</b>		<b>455.00</b>
STEPH'S STUDIO	01 1100 352 001 001 1	photography	650.00
	01 1100 610 001 001 1	ids	150.30
	<b>Total</b>		<b>800.30</b>
STERLING COMPUTERS CORP	01 1100 610 000 000 0	UTM protectction	1,355.93
	<b>Total</b>		<b>1,355.93</b>
Stuart, Bobbie	01 2510 580 000 000 0	mileage reimbursement f2s(they will reim	339.00
	<b>Total</b>		<b>339.00</b>
TEAM CHEVROLET	01 2730 352 000 000 0	Pump	20.42
	01 2730 352 000 000 0	Labor	217.50
	01 2730 352 000 000 0	Shop Supplies	16.65
	<b>Total</b>		<b>254.57</b>
TIME MANAGEMENT SYSTEMS	01 2510 810 000 000 0	timeclock	195.00
	<b>Total</b>		<b>195.00</b>
VALLEY AUTO LOCATORS	01 2732 610 000 000 0	Oil filter	6.71
	01 2732 610 000 000 0	Engine Oil 5w30	35.58
	01 2732 610 000 000 0	Spark Pluq Wire Harness	122.16
	01 2732 610 000 000 0	Spark Plugs	168.32
	01 2732 610 000 000 0	Shop Supplies	6.40
	01 2732 610 000 000 0	LABOR - Oil Change	15.60
	01 2732 610 000 000 0	LABOR - Spark Plugs	131.56
	01 2732 610 000 000 0	3.85% Cash Discount	(18.48)
	<b>Total</b>		<b>467.85</b>
VERIZON	01 2710 810 000 000 0	gps	210.47
	<b>Total</b>		<b>210.47</b>
WPCI	01 2710 340 000 000 0	RANDOM POOL	150.00
	<b>Total</b>		<b>150.00</b>
WURDEMAN, GREGG	01 2730 352 000 000 0	BUS REPAIRS	300.00
	<b>Total</b>		<b>300.00</b>
ADAMS, DARWIN	03 4700 720 000 000	wiring	2,290.00
	<b>Total</b>		<b>2,290.00</b>
JOHNSON CONTROLS	03 4700 720 000 000	repair heating system	2,683.74
	<b>Total</b>		<b>2,683.74</b>
PIPE WORKS PLUMBING LLC	03 4700 720 000 000	plumbing girls locker room	2,579.05
	<b>Total</b>		<b>2,579.05</b>
	<b>General Fund Total</b>		<b>\$105,410.33</b>
	<b>Building</b>		<b>7,552.79</b>
	<b>Payroll</b>		<b>438,809.22</b>

Fund	19/20	20/21	21/22	22/23	23/24
General Receipts	\$6,230,276	\$6,365,147	\$6,737,067	\$6,315,444	\$6,942,903
General Disbursements	\$6,240,254	\$6,523,383	\$6,705,694	\$6,355,437	\$6,583,428
Depreciation Receipts	\$44,259	\$43,718	\$1,448	\$51,400	\$25,900
Depreciation Disbursements	\$96,399	\$98,849	\$0	\$0	\$109,659
Employee Benefit Receipts	\$2,828	\$60,465	\$17,244	\$25,971	\$13,762
Employee Benefit Disbursement	\$69,699	\$46,892	\$38,864	\$33,361	\$13,622
Activities Receipts	\$257,783	\$276,570	\$425,748	\$320,610	\$338,087
Activities Disbursements	\$211,078	\$237,246	\$407,475	\$345,060	\$358,276
School Nutrition Receipts	\$281,080	\$256,402	\$288,825	\$263,735	\$316,449
School Nutrition Disbursements	\$243,350	\$277,342	\$268,394	\$308,951	\$294,903
Bond Receipts	\$221,502	\$1,471,120	\$223,799	\$218,824	\$222,302
Bond Disbursements	\$211,630	\$1,456,841	\$212,608	\$216,725	\$210,990
Special Building Receipts	\$154,792	\$115,388	\$238,781	\$229,831	\$122,513
Special Building Disbursements	\$225,486	\$101,699	\$365,557	\$199,217	\$172,332







Other Support	\$69,699	\$46,892	\$38,864	\$33,361	\$13,622	-\$19,739
<b>Changes</b>						-\$19,739
Activities						\$0
Local Sources	\$157,783	\$166,570	\$275,748	\$245,610	\$263,087	\$17,477
NonRevenue Sources	\$100,000	\$110,000	\$150,000	\$75,000	\$75,000	\$0
<b>Changes</b>						<b>\$17,477</b>
Other Student Support	\$211,078	\$237,246	\$407,475	\$345,060	\$338,087	-\$6,973
<b>Changes</b>						<b>-\$6,973</b>
Lunch						\$0
Local Sources	\$64,886	\$17,950	\$20,979	\$71,083	\$41,714	-\$29,369
State Sources	\$2,076	\$1,667	\$0	\$3,516	\$1,648	-\$1,868
Federal Sources	\$214,118	\$236,785	\$267,846	\$189,136	\$213,087	\$23,951
<b>Changes</b>						<b>-\$36,342</b>
Food Service Operations	\$243,350	\$277,342	\$268,394	\$308,951	\$294,903	-\$14,048
<b>Changes</b>						<b>-\$14,048</b>
Bond						\$0
Local Sources	\$202,638	\$203,304	\$206,189	\$201,091	\$202,538	\$1,447
State Sources	\$18,864	\$17,816	\$17,610	\$17,733	\$19,764	\$2,031
None Revenue		\$1,250,000			\$0	\$0
<b>Changes</b>						<b>\$3,478</b>
Debt Services	\$211,630	\$1,456,841	\$212,608	\$216,725	\$210,990	-\$5,735
<b>Changes</b>						<b>-\$5,735</b>
Special Building						\$0
Local Sources	\$142,632	\$106,506	\$64,670	\$107,771	\$111,707	\$3,936
State Sources	\$12,160	\$8,882	\$4,947	\$9,882	\$10,806	\$924
Federal Sources	\$0	\$0	\$169,164	\$112,178	\$0	-\$112,178
<b>Changes</b>						<b>-\$107,318</b>
Facilities	\$225,486	\$101,699	\$72,826	\$199,080	\$172,332	-\$26,748
Federal Programs	\$0	\$0	\$292,731	\$137	\$0	-\$137
<b>Changes</b>						<b>-\$26,885</b>
<b>Total Changes in Revenue</b>						<b>\$467,045</b>
<b>Total Changes in Disbursements</b>						<b>\$264,270</b>

**Fund: 01 GENERAL FUND**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Local Property Tax	0.00	184,206.31	937,727.71	0.00	(937,727.71)
01 1115	Carline Tax	0.00	0.00	1,751.21	0.00	(1,751.21)
01 1125	Motor Vehicle Tax	0.00	12,845.69	29,749.51	0.00	(29,749.51)
01 1370	Preschool Tuition & Fees	0.00	2,390.00	4,670.00	0.00	(4,670.00)
01 1510	Interest - Checking	0.00	1,064.19	2,096.64	0.00	(2,096.64)
01 1911	Local License Fees	0.00	1,120.00	1,120.00	0.00	(1,120.00)
01 1925	CATEGORICAL GRANTS-CORP RECEIPTS	0.00	500.00	500.00	0.00	(500.00)
01 1990	Other Local Receipts	0.00	434.78	3,017.06	0.00	(3,017.06)
	Subtotal: LOCAL RECIEPTS	0.00	202,560.97	980,632.13	0.00	(980,632.13)
01 2110	County Fines & License	0.00	36.13	2,451.74	0.00	(2,451.74)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	36.13	2,451.74	0.00	(2,451.74)
01 3110	State Aid	0.00	142,378.00	284,756.00	0.00	(284,756.00)
01 3180	Pro-Rate Motor Vehicle	0.00	1,028.39	1,028.39	0.00	(1,028.39)
01 3512	Distant Education Incentive Payment	0.00	0.00	9,494.50	0.00	(9,494.50)
	Subtotal: STATE RECEIPTS	0.00	143,406.39	295,278.89	0.00	(295,278.89)
01 4309	HEAD START	0.00	2,292.00	2,292.00	0.00	(2,292.00)
01 4516	IDEA Preschool Base 619	0.00	1,201.00	1,201.00	0.00	(1,201.00)
01 4518	IDEA Part B to age 21	0.00	48,630.00	48,630.00	0.00	(48,630.00)
01 4521	IDEA 6412	0.00	2,104.00	2,104.00	0.00	(2,104.00)
01 4708	Medicaid in Public Schools - MIPS	0.00	1,211.39	1,211.39	0.00	(1,211.39)
	Subtotal: FEDERAL RECEIPTS	0.00	55,438.39	55,438.39	0.00	(55,438.39)
	Fund Total:	0.00	401,441.88	1,333,801.15	0.00	(1,333,801.15)

**Fund: 02      Lunch Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	Interest-Lunch Fund	0.00	42.77	125.38	0.00	(125.38)
02 1611	Sale of Lunches/Meals	0.00	379.00	762.00	0.00	(762.00)
02 1990	Other Local Receipts	0.00	68.90	228.85	0.00	(228.85)
	Subtotal: LOCAL RECIEPTS	0.00	490.67	1,116.23	0.00	(1,116.23)
	Fund Total:	0.00	490.67	1,116.23	0.00	(1,116.23)

**Fund: 03 Building Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 1100	Local Property Taxes	0.00	6,401.60	32,591.08	0.00	(32,591.08)
03 1115	Carline Taxes	0.00	0.00	60.86	0.00	(60.86)
03 1510 0901	Interest-Cking	0.00	186.34	370.59	0.00	(370.59)
	Subtotal: LOCAL RECIEPTS	0.00	6,587.94	33,022.53	0.00	(33,022.53)
03 3180	Pro-Rate Motor Vehicle	0.00	35.73	35.73	0.00	(35.73)
	Subtotal: STATE RECEIPTS	0.00	35.73	35.73	0.00	(35.73)
	Fund Total:	0.00	6,623.67	33,058.26	0.00	(33,058.26)

**Fund: 04      Bond Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
04 1100	Local Property Tax	0.00	21,690.47	58,191.19	0.00	(58,191.19)
04 1115	Carline Tax	0.00	0.00	75.90	0.00	(75.90)
04 1510 0901	Interest - Checking	0.00	225.46	437.01	0.00	(437.01)
	Subtotal: LOCAL RECIEPTS	0.00	21,915.93	58,704.10	0.00	(58,704.10)
04 3180	Pro-Rate Motor Vehicle	0.00	44.99	44.99	0.00	(44.99)
	Subtotal: STATE RECEIPTS	0.00	44.99	44.99	0.00	(44.99)
	Fund Total:	0.00	21,960.92	58,749.09	0.00	(58,749.09)

**Fund: 05 Employee Benefits**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510 0903	Interest - Unemployment Savings	0.00	32.78	32.78	0.00	(32.78)
	Subtotal: LOCAL RECIEPTS	0.00	32.78	32.78	0.00	(32.78)
	Fund Total:	0.00	32.78	32.78	0.00	(32.78)

**Fund: 06      Depreciation**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1510 0903	Interest - Depreciation Fund	0.00	53.78	114.57	0.00	(114.57)
	Subtotal: LOCAL RECIEPTS	0.00	53.78	114.57	0.00	(114.57)
	Fund Total:	0.00	53.78	114.57	0.00	(114.57)

Fund: 07 Student Activity

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1510 0110	INTEREST	0.00	435.55	927.50	0.00	(927.50)
07 1710 0102	ACTIVITIES GATE REVENUE	0.00	2,884.00	8,335.01	0.00	(8,335.01)
07 1710 0117	BEA Revenue	0.00	0.00	280.00	0.00	(280.00)
07 1710 0122	Elementary Fund Revenue	0.00	0.00	20.00	0.00	(20.00)
07 1710 0147	College Ready Grant	0.00	2,583.02	2,583.02	0.00	(2,583.02)
07 1740 0126	Industrial Arts- Fees	0.00	309.00	599.00	0.00	(599.00)
07 1740 0133	Secondary Fees	0.00	0.00	5.00	0.00	(5.00)
07 1741 0102	ACTIVITIES REVENUE	0.00	660.00	1,060.00	0.00	(1,060.00)
07 1790 0102	Other Activity Income (fundraising/sports hosting)	0.00	562.25	2,038.50	0.00	(2,038.50)
07 1790 0103	STUCCO-Other Activity Income (fundraising/sports hosting)	0.00	352.35	802.35	0.00	(802.35)
07 1790 0104	Track-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0105	Volleyball- Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0106	Wrestling-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0112	Annual-Other Activity Income (fundraising/sports hosting)	0.00	94.00	440.00	0.00	(440.00)
07 1790 0114	Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,154.50	0.00	(1,154.50)
07 1790 0115	Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0119	XC-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0120	Courtesy- Other Activity Income (fundraising/sports hosting)	0.00	495.00	495.00	0.00	(495.00)
07 1790 0122	Elem Fund-Other Activity Income (fundraising/sports hosting)	0.00	0.00	740.00	0.00	(740.00)
07 1790 0124	FFA- Other Activity Income (fundraising/sports hosting)	0.00	456.53	2,436.53	0.00	(2,436.53)
07 1790 0125	Football-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0129	NHS- Other Activity Income (fundraising/sports hosting)	0.00	417.60	417.60	0.00	(417.60)
07 1790 0132	Cheer Other Activity Income (fundraising/sports hosting)	0.00	0.00	369.00	0.00	(369.00)
07 1790 0133	Secondary-Other Activity Income (fundraising/sports hosting)	0.00	2.50	2.50	0.00	(2.50)
07 1790 0135	Choir-Other Activity Income (fundraising/sports hosting)	0.00	1,069.91	2,864.91	0.00	(2,864.91)
07 1790 0138	TigerCare- Other Activity Income (fundraising/sports hosting)	0.00	146.00	547.00	0.00	(547.00)
07 1790 0140	Wellness-Other Activity Income (fundraising/sports hosting)	0.00	5,495.00	5,495.00	0.00	(5,495.00)
07 1790 0142	Athletic Golf Tourn-Other Activity Income (fundraising/sports hosting)	0.00	0.00	15.00	0.00	(15.00)
07 1790 0146	Elem STUCCO- Other Activity Income (fundraising/sports hosting)	0.00	306.50	306.50	0.00	(306.50)
07 1790 0152	Educators Rising Star-Other Activity Income (fundraising/sports hosting)	0.00	100.00	865.00	0.00	(865.00)
07 1790 0153	Softball- Other Activity Income (fundraising/sports hosting)	0.00	385.00	1,416.30	0.00	(1,416.30)
07 1790 0156	Esports-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0157	TIGER PRIDE Other Activity Income (fundraising/sports hosting)	0.00	690.00	1,055.00	0.00	(1,055.00)
07 1790 0224	Class 2024-Other Activity Income (fundraising/sports hosting)	0.00	860.00	860.00	0.00	(860.00)
07 1790 0226	Class 2026- Other Activity Income (fundraising/sports hosting)	0.00	954.45	1,753.45	0.00	(1,753.45)
07 1790 0227	Class 2027Other Activity Income (fundraising/sports hosting)	0.00	2,450.60	2,450.60	0.00	(2,450.60)
07 1790 0228	Class 2028 Other Activity Income (fundraising/sports hosting)	0.00	20.00	2,130.10	0.00	(2,130.10)
07 1920 0102	CONTRIBUTIONS & DONATIONS	0.00	500.00	500.00	0.00	(500.00)
07 1920 0138	TigerCare- CONTRIBUTIONS & DONATIONS	0.00	25.00	50.00	0.00	(50.00)

**Fund: 07      Student Activity**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Subtotal: LOCAL RECIEPTS	0.00	22,254.26	43,014.37	0.00	(43,014.37)
	Fund Total:	0.00	22,254.26	43,014.37	0.00	(43,014.37)

**Revenue Summary Report**  
Processing Month: 10/2024

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	452,857.96	1,469,886.45	0.00	(1,469,886.45)

**Detail Check Register**

**Checking Account:** 7

**Student Activity**

Check Number:	Check Type:	Check Date:	Vendor:	ACT	Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1913	Check	10/03/2024	ACT	ACT	300.00
32464457	09/09/2024	25-000032	act vouchers	07 2900 610 147 000 0	300.00
1914	Check	10/03/2024	ALSMARKET	AL'S MARKET	245.95
20240924	09/24/2024		items for concessions	07 2900 610 228 000 0	53.12
2137	09/18/2024	25-000101	Hospitality HS FB	07 2900 610 102 000 0	29.54
2533	09/23/2024	25-000097	Cookies for dance	07 2900 610 103 000 0	61.58
3525	09/24/2024	25-000127	Hospitality week of 9/23/24	07 2900 610 102 000 0	15.55
3789	09/30/2024	25-000139	Hospitality for 3 events in 1 day to be	07 2900 610 102 000 0	86.16
1915	Check	10/03/2024	SYNCB	Amazon Capital Services	745.10
11pg-rpyj-19jg	09/09/2024	25-000002	64 Pcs Rock Stickers Cartoon Graffiti Ae	07 2900 610 146 000 0	15.96
133g-xx3y-tvhg	09/30/2024	25-000092	shipping	07 2900 610 131 000 0	16.45
133g-xx3y-tvhg	09/30/2024	25-000092	discount	07 2900 610 131 000 0	(3.46)
133g-xx3y-tvhg	09/30/2024	25-000092	Fake Flames	07 2900 610 131 000 0	271.90
133g-xx3y-tvhg	09/30/2024	25-000092	Pink size small	07 2900 610 131 000 0	42.99
133g-xx3y-tvhg	09/30/2024	25-000092	Grey size small	07 2900 610 131 000 0	128.97
133g-xx3y-tvhg	09/30/2024	25-000092	Lake Blue size XL	07 2900 610 131 000 0	41.99
133g-xx3y-tvhg	09/30/2024	25-000092	Bright Red Size XL	07 2900 610 131 000 0	25.99
19yq-rj33-1rl6	09/10/2024	24-001341	gear	07 2900 610 105 000 0	204.31
1916	Check	10/03/2024	SYNCB	Amazon Capital Services	224.22
1cnt-cqm1-lwm3#1	09/18/2024	25-000041	https://www.amazon.com/Cetaphil-Advanced	07 2900 610 138 000 0	25.47
1cnt-cqm1-lwm3#4	09/18/2024	25-000048	medical supplies	07 2900 610 102 000 0	13.99
1cnt-cqm1-lwm3#4	09/18/2024	25-000048	medical supplies	07 2900 610 102 000 0	14.20
1crm-tl1n-jr7v	09/18/2024	25-000045	TIGERCARE SUPPLIES	07 2900 610 138 000 0	58.50
1DKG-1YL3-WCJ9	09/23/2024	25-000040	cups for senior night - orange	07 2900 610 153 000 0	39.38
1DKG-1YL3-WCJ9	09/23/2024	25-000040	cups for senior night - black	07 2900 610 153 000 0	22.69
1fdm-n46v-yqkf	09/30/2024	25-000092	Black size Med.	07 2900 610 131 000 0	49.99
1917	Check	10/03/2024	SYNCB	Amazon Capital Services	330.25
1fdm-n46v-yqkf	09/30/2024	25-000092	Grey size XL	07 2900 610 131 000 0	42.99
1fdm-n46v-yqkf	09/30/2024	25-000092	Purple and Gold Size XL	07 2900 610 131 000 0	36.63
1h3k-kx3p-frmp	09/09/2024	24-001358	j bands	07 2900 610 153 000 0	85.90
1tnk-lc6j-frx3	09/09/2024	25-000024	softball game balls	07 2900 610 102 000 0	98.99
1xtg-wlmm-3xlv	09/11/2024	25-000010	Sign	07 2900 610 103 000 0	8.79
1xtg-wlmm-3xlv	09/11/2024	25-000010	Backdrop	07 2900 610 103 000 0	36.99
1xtg-wlmm-3xlv	09/11/2024	25-000010	Banner	07 2900 610 103 000 0	19.96

**Detail Check Register**

Checking Account: 7		Student Activity					
Check Number: 1918	Check Type: Check	Check Date: 10/03/2024	Vendor: AULTTIM	Tim Ault	Check Total:	261.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930	09/30/2024	25-000162	VB triangular 8/8/24 vs Kimball/PD. Offi	07 2900 352 102 000 0	225.00		
20240930	09/30/2024	25-000162	mileage split	07 2900 352 102 000 0	36.00		
Check Number: 1919	Check Type: Check	Check Date: 10/03/2024	Vendor: BPSLUNCH	BAYARD PUBLIC SCHOOLS - LUNCH	Check Total:	474.28	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240910	09/10/2024		ffa auction meal	07 2900 610 124 000 0	406.86		
20240916	09/16/2024		chips	07 2900 610 226 000 0	67.42		
Check Number: 1920	Check Type: Check	Check Date: 10/03/2024	Vendor: TIGERPAWS	Bayard Tiger Paws	Check Total:	100.88	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930	09/30/2024		hospitality	07 2900 610 102 000 0	65.00		
20240930	09/30/2024		hospitality	07 2900 610 102 000 0	35.88		
Check Number: 1921	Check Type: Check	Check Date: 10/03/2024	Vendor: BIESLORI	LORI BIESECKER	Check Total:	166.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930	09/30/2024	25-000164	JH VB vs Leyton 8/7/24. Officials fees	07 2900 352 102 000 0	130.00		
20240930	09/30/2024	25-000164	mileage split	07 2900 352 102 000 0	36.00		
Check Number: 1922	Check Type: Check	Check Date: 10/03/2024	Vendor: BIESLORI	LORI BIESECKER	Check Total:	231.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930-0001	09/30/2024	25-000166	JH VB vs Kimball 10/14/24 Officials fees	07 2900 352 102 000 0	195.00		
20240930-0001	09/30/2024	25-000166	mileage split	07 2900 352 102 000 0	36.00		
Check Number: 1923	Check Type: Check	Check Date: 10/03/2024	Vendor: BIESLORI	LORI BIESECKER	Check Total:	181.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20241001	10/01/2024	25-000169	V VB vs Sidney 10/17/24 for officials fe	07 2900 352 102 000 0	75.00		
20241001	10/01/2024	25-000169	JV VB vs Sidney 10/17/24 for officials f	07 2900 352 102 000 0	70.00		
20241001	10/01/2024	25-000169	mileage split	07 2900 352 102 000 0	36.00		
V*20241001	10/23/2024	25-000169	V VB vs Sidney 10/17/24 for officials fe	07 2900 352 102 000 0	(75.00)		
V*20241001	10/23/2024	25-000169	JV VB vs Sidney 10/17/24 for officials f	07 2900 352 102 000 0	(70.00)		
V*20241001	10/23/2024	25-000169	mileage split	07 2900 352 102 000 0	(36.00)		
Check Number: 1924	Check Type: Check	Check Date: 10/03/2024	Vendor: BIESREAG	REAGAN BIESECKER	Check Total:	261.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930	09/30/2024	25-000161	VB triangular 8/8/24 vs Kimball/PD. Offi	07 2900 352 102 000 0	225.00		
20240930	09/30/2024	25-000161	mileage split	07 2900 352 102 000 0	36.00		
Check Number: 1925	Check Type: Check	Check Date: 10/03/2024	Vendor: BIESREAG	REAGAN BIESECKER	Check Total:	166.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930-0001	09/30/2024	25-000163	JH VB vs Leyton 8/7/24. Officials fees	07 2900 352 102 000 0	130.00		
20240930-0001	09/30/2024	25-000163	mileage split	07 2900 352 102 000 0	36.00		
Check Number: 1926	Check Type: Check	Check Date: 10/03/2024	Vendor: BIESREAG	REAGAN BIESECKER	Check Total:	231.00	

**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930-0002	09/30/2024	25-000165	JH VB vs Kimball 10/14/24 Officials fees	07 2900 352 102 000 0	195.00		
20240930-0002	09/30/2024	25-000165	mileage split	07 2900 352 102 000 0	36.00		
Check Number: 1927	Check Type: Check	Check Date: 10/03/2024	Vendor: WALMARTC	Capital One	Check Total:	35.94	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930	09/30/2024	24-001266	Socks	07 2900 610 132 000 0	35.94		
Check Number: 1928	Check Type: Check	Check Date: 10/03/2024	Vendor: CARRLUMB	CARR-TRUMBULL LUMBER CO	Check Total:	42.87	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
2409-182449	10/03/2024	25-000130	softball field chalk	07 2900 610 102 000 0	42.87		
Check Number: 1929	Check Type: Check	Check Date: 10/03/2024	Vendor: COBSCH	COBBLESTONE INN & SUITES - SCHUYLER	Check Total:	1,302.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
9/24/2024	09/24/2024		lodging #2505096	07 2900 580 111 000 0	217.00		
9/24/2024	09/24/2024		lodging #2505102	07 2900 580 111 000 0	217.00		
9/24/2024	09/24/2024		lodging #2505101	07 2900 580 111 000 0	217.00		
9/24/2024	09/24/2024		lodging #2505100	07 2900 580 111 000 0	217.00		
9/24/2024	09/24/2024		lodging #2505099	07 2900 580 111 000 0	217.00		
9/24/2024	09/24/2024		lodging #2505253	07 2900 580 111 000 0	217.00		
Check Number: 1930	Check Type: Check	Check Date: 10/03/2024	Vendor: FERGKEITH	KEITH FERGUSON	Check Total:	157.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930	09/30/2024	25-000167	V vs Hemingford 10/15/24 Officials fees	07 2900 352 102 000 0	75.00		
20240930	09/30/2024	25-000167	JV vs Hemingford 10/15/24 Officials fees	07 2900 352 102 000 0	70.00		
20240930	09/30/2024	25-000167	mileage split	07 2900 352 102 000 0	12.00		
Check Number: 1931	Check Type: Check	Check Date: 10/03/2024	Vendor: FERGKEITH	KEITH FERGUSON	Check Total:	157.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20241001	10/01/2024	25-000171	V VB vs Mitchell 10/22/24 for officials	07 2900 352 102 000 0	75.00		
20241001	10/01/2024	25-000171	JV VB vs Mitchell 10/22/24 for officials	07 2900 352 102 000 0	70.00		
20241001	10/01/2024	25-000171	mileage split	07 2900 352 102 000 0	12.00		
Check Number: 1932	Check Type: Check	Check Date: 10/03/2024	Vendor: FITROY	ROY FITZGIBON	Check Total:	150.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20241001	10/01/2024	25-000176	V FB officials fees for Maxwell game 10/	07 2900 352 102 000 0	150.00		
Check Number: 1933	Check Type: Check	Check Date: 10/03/2024	Vendor: FLOBAS	FLOWER BASKET	Check Total:	60.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
J76781	09/30/2024		parents night	07 2900 610 102 000 0	60.00		
Check Number: 1934	Check Type: Check	Check Date: 10/03/2024	Vendor: FNBOCARD	FNBO CARD	Check Total:	2,037.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20241002	10/02/2024		ldoging	07 2900 580 111 000 0	655.55		

**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>				
20241002	10/02/2024		mcdonalds	07 2900 610 153 000 0	41.38	
20241002	10/02/2024		mcdonalds	07 2900 610 153 000 0	81.54	
20241002	10/02/2024		dairy queen	07 2900 610 153 000 0	65.57	
20241002	10/02/2024		arbys	07 2900 610 153 000 0	71.50	
20241002	10/02/2024		walmart	07 2900 610 153 000 0	112.39	
20241002	10/02/2024		wendys	07 2900 610 153 000 0	136.19	
20241002-0001	10/02/2024	25-000042	Esports online account	07 2900 810 102 000 0	37.26	
20241002-0002	10/02/2024		rental cars for nat ffa	07 2900 580 124 000 0	835.87	
Check Number: 1935		Check Type: Check	Check Date: 10/03/2024	Vendor: FNBOCARD	FNBO CARD	Check Total: 2,945.48
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20241002-0004	10/02/2024		dunhams -cheer	07 2900 610 132 000 0	21.83	
20241002-0005	10/02/2024	25-000126	FFA t-shirts	07 2900 610 124 000 0	1,056.85	
20241002-0006	10/02/2024		fuel	07 2900 580 124 000 0	61.00	
20241002-0006	10/02/2024		fuel	07 2900 580 124 000 0	66.32	
20241002-0006	10/02/2024		fuel	07 2900 580 124 000 0	67.85	
20241002-0006	10/02/2024		meal- oles	07 2900 580 124 000 0	226.63	
20241002-0006	10/02/2024		nat ffa registration	07 2900 810 124 000 0	1,190.00	
20241002-0008	10/02/2024	25-000106	athletic.net fee	07 2900 810 102 000 0	255.00	
Check Number: 1936		Check Type: Check	Check Date: 10/03/2024	Vendor: FNBOCARD	FNBO CARD	Check Total: 607.43
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20241002-0011	10/02/2024		nca-coach training	07 2900 810 102 000 0	78.00	
20241002-0012	10/02/2024	25-000006	hospitality	07 2900 610 102 000 0	249.00	
20241002-0013	10/02/2024	25-000018	hospitality officials	07 2900 610 102 000 0	101.64	
20241002-0014	10/02/2024	25-000028	equipment	07 2900 610 102 000 0	119.97	
20241002-0015	10/02/2024	25-000129	Hospitality for 9/23/24 30 people	07 2900 610 102 000 0	10.17	
20241002-0016	10/02/2024	25-000140	Hospitality officials bags for next 2 we	07 2900 610 102 000 0	48.65	
Check Number: 1937		Check Type: Check	Check Date: 10/03/2024	Vendor: FNBOCARD	FNBO CARD	Check Total: 5,256.88
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20241002-0017	10/02/2024	25-000128	Parents night candy	07 2900 610 102 000 0	106.88	
20241002-0018	10/02/2024	25-000098	Nugget's Tickets	07 2900 610 135 000 0	5,150.00	
Check Number: 1938		Check Type: Check	Check Date: 10/03/2024	Vendor: GUERUEJ	Josh Guerue	Check Total: 300.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240930	09/30/2024	25-000160	athletic.net XC fee for running meet 10/	07 2900 352 102 000 0	300.00	
Check Number: 1939		Check Type: Check	Check Date: 10/03/2024	Vendor: HAASAW	SAWYER HAAG	Check Total: 150.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20241001	10/01/2024	25-000179	V FB officials fees for Maxwell game 10/	07 2900 352 102 000 0	150.00	
Check Number: 1940		Check Type: Check	Check Date: 10/03/2024	Vendor: MANNED	ED MANN	Check Total: 150.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	

**Detail Check Register**

Checking Account: 7		Student Activity				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20241001	10/01/2024	25-000177	V FB officials fees for Maxwell game 10/	07 2900 352 102 000 0	150.00	
Check Number: 1941	Check Type: Check	Check Date: 10/03/2024	Vendor: MARCHAR	CHARLIE MARSH	Check Total: 150.00	
20241001	10/01/2024	25-000178	V FB officials fees for Maxwell game 10/	07 2900 352 102 000 0	150.00	
Check Number: 1942	Check Type: Check	Check Date: 10/03/2024	Vendor: MEN	MENARDS	Check Total: 14.97	
10197	09/13/2024	25-000037	Pump up sprayer for burning of B	07 2900 610 102 000 0	14.97	
Check Number: 1943	Check Type: Check	Check Date: 10/03/2024	Vendor: MENGTO	TODD MENGJENI	Check Total: 157.00	
20240930	09/30/2024	25-000168	V vs Hemingford 10/15/24 Officials fees	07 2900 352 102 000 0	75.00	
20240930	09/30/2024	25-000168	JV vs Hemingford 10/15/24 Officials fees	07 2900 352 102 000 0	70.00	
20240930	09/30/2024	25-000168	mileage split	07 2900 352 102 000 0	12.00	
Check Number: 1944	Check Type: Check	Check Date: 10/03/2024	Vendor: MITCHSTACY	STACY MITCHELL	Check Total: 181.00	
20241001	10/01/2024	25-000170	V VB vs Sidney 10/17/24 for officials fe	07 2900 352 102 000 0	75.00	
20241001	10/01/2024	25-000170	JV VB vs Sidney 10/17/24 for officials f	07 2900 352 102 000 0	70.00	
20241001	10/01/2024	25-000170	mileage split	07 2900 352 102 000 0	36.00	
Check Number: 1945	Check Type: Check	Check Date: 10/03/2024	Vendor: NMEA	NEBRASKA MUSIC EDUCATION ASSOCIATION	Check Total: 50.00	
20241001	10/01/2024	25-000174	Audition Fees For All State	07 2900 610 135 000 0	50.00	
Check Number: 1946	Check Type: Check	Check Date: 10/03/2024	Vendor: NORTHROCK	NORTH OF THE ROCK DESIGNS	Check Total: 291.00	
299	09/30/2024	25-000155	Lighthouse Tee Shirts	07 2900 610 146 000 0	291.00	
Check Number: 1947	Check Type: Check	Check Date: 10/03/2024	Vendor: PEPSI	Pepsi-Cola of Western NE	Check Total: 1,858.80	
5100147139	09/09/2024		inventory	07 2900 610 118 000 0	364.00	
5100147547	09/13/2024		inventory	07 2900 610 118 000 0	286.40	
5100148055	09/23/2024		inventory	07 2900 610 118 000 0	249.45	
5100148056	09/23/2024		inventory	07 2900 610 133 000 0	40.20	
5100148564	10/01/2024		inventory	07 2900 610 118 000 0	918.75	
Check Number: 1948	Check Type: Check	Check Date: 10/03/2024	Vendor: PITSCO	PITSCO	Check Total: 46.99	
11-0024680	09/18/2024	24-001375	Balsa wood planks for Bridge Building	07 2900 610 126 000 0	46.99	
Check Number: 1949	Check Type: Check	Check Date: 10/03/2024	Vendor: POSSTE	Steven Posey	Check Total: 58.36	

**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240930	09/30/2024		meal reimb	07 2900 610 153 000 0	58.36		
Check Number: 1950	Check Type: Check	Check Date: 10/03/2024	Vendor: SCBSCHOOL	SCOTTSBLUFF PUBLIC SCHOOLS	Check Total:	150.00	
2024-15	10/01/2024	25-000173	Old West Show Choir registration fee	07 2900 610 135 000 0	150.00		
Check Number: 1951	Check Type: Check	Check Date: 10/03/2024	Vendor: SHERWILL	SHERWIN WILLIAMS	Check Total:	1,154.88	
3381-1	09/30/2024	25-000096	field paint	07 2900 610 102 000 0	1,308.96		
3393-6	09/30/2024		price corretion	07 2900 610 102 000 0	(154.08)		
Check Number: 1952	Check Type: Check	Check Date: 10/03/2024	Vendor: TOOAL	AL TOOF	Check Total:	277.40	
20241001	10/01/2024	25-000175	mileage	07 2900 352 102 000 0	127.40		
20241001	10/01/2024	25-000175	V FB officials fees for Maxwell game 10/	07 2900 352 102 000 0	150.00		
Check Number: 1953	Check Type: Check	Check Date: 10/03/2024	Vendor: WALTRE	TREVYN WALDRON	Check Total:	150.00	
20241002	10/02/2024	25-000184	Softball official change due to event ch	07 2900 352 102 000 0	150.00		
Check Number: 1954	Check Type: Check	Check Date: 10/03/2024	Vendor: WAYMIT	Mitchell Wayne	Check Total:	157.00	
20241001	10/01/2024	25-000172	V VB vs Mitchell 10/22/24 for officials	07 2900 352 102 000 0	75.00		
20241001	10/01/2024	25-000172	JV VB vs Mitchell 10/22/24 for officials	07 2900 352 102 000 0	70.00		
20241001	10/01/2024	25-000172	mileage split	07 2900 352 102 000 0	12.00		
Check Number: 1955	Check Type: Check	Check Date: 10/07/2024	Vendor: ALLFFA	ALLIANCE FFA	Check Total:	105.00	
20241007	10/07/2024	25-000201	Meals for district livestock judging	07 2900 580 124 000 0	105.00		
Check Number: 1956	Check Type: Check	Check Date: 10/07/2024	Vendor: TIGERPAWS	Bayard Tiger Paws	Check Total:	143.70	
20241007	10/07/2024		hospitality	07 2900 610 102 000 0	21.99		
20241007	10/07/2024		concessions	07 2900 610 153 000 0	121.71		
Check Number: 1957	Check Type: Check	Check Date: 10/07/2024	Vendor: BRISCH	BRIDGEPORT PUBLIC SCHOOLS	Check Total:	96.00	
20241007	10/07/2024	25-000198	Money for meals	07 2900 580 124 000 0	96.00		
Check Number: 1958	Check Type: Check	Check Date: 10/07/2024	Vendor: KIMBALL	Kimball Public Schools	Check Total:	330.00	
20241007	10/07/2024	25-000192	WTC shirts	07 2900 610 105 000 0	330.00		
Check Number: 1959	Check Type: Check	Check Date: 10/07/2024	Vendor: KRAUSTODD	TODD KRAUS	Check Total:	150.00	
20241007	10/07/2024	25-000204	JH FB vs Kimball 10-8-24 officials fees	07 2900 352 102 000 0	150.00		

**Detail Check Register**

Checking Account: 7

**Student Activity**

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1960	Check	10/07/2024	LEASPE	SPENCER LEASE	150.00
20241007	10/07/2024	25-000206	JH FB vs Kimball 10-8-24 officials fees	07 2900 352 102 000 0	150.00
1961	Check	10/07/2024	MCNABBALEC	ALEC MCNABB	150.00
20241007	10/07/2024	25-000205	JH FB vs Kimball 10-8-24 officials fees	07 2900 352 102 000 0	150.00
1962	Check	10/07/2024	SCHLUTBRYA	BRYAN SCHLUTERBUSH	167.00
20241007	10/07/2024	25-000202	JH FB vs Kimball 10-8-24 officials fees	07 2900 352 102 000 0	150.00
20241007	10/07/2024	25-000202	mileage	07 2900 352 102 000 0	17.00
1963	Check	10/07/2024	SCHWKOD	KODY SCHWAGER	150.00
20241007	10/07/2024	25-000203	JH FB vs Kimball 10-8-24 officials fees	07 2900 352 102 000 0	150.00
1964	Check	10/14/2024	ALLAME	ALL AMERICAN SCOREBOARDS	9,028.01
1569791	10/14/2024	24-001179	shot clocks	07 2900 610 102 000 0	9,028.01
1965	Check	10/14/2024	ALLTEA	ALLTEAM SPORTSWEAR	2,066.00
inv-007346	10/14/2024		jh fb replacement pants	07 2900 610 102 000 0	725.00
inv-007435	10/14/2024		helmet	07 2900 610 102 000 0	458.00
inv-007547	10/14/2024		wrestling equip	07 2900 610 102 000 0	263.00
inv-007858	10/14/2024		singlets	07 2900 610 102 000 0	310.00
inv-007858	10/14/2024		singlets	07 2900 610 155 000	310.00
1966	Check	10/14/2024	CASHDIST	CASH-WA DISTRIBUTING	1,794.60
14353356	10/14/2024		inventory	07 2900 610 118 000 0	582.85
14379400	10/14/2024		inventory	07 2900 610 118 000 0	1,237.36
cm3655245	09/09/2024		credit	07 2900 610 118 000 0	(25.61)
1967	Check	10/14/2024	FERGKEITH	KEITH FERGUSON	181.00
20241014	10/14/2024	25-000232	JV VB vs Sidney 10/17/24 officials fees	07 2900 352 102 000 0	70.00
20241014	10/14/2024	25-000232	V VB vs Sidney 10/17/24 officials fees a	07 2900 352 102 000 0	75.00
20241014	10/14/2024	25-000232	mileage split	07 2900 352 102 000 0	36.00
1968	Check	10/14/2024	FLOBAS	FLOWER BASKET	175.00
j86899	10/14/2024		parents night	07 2900 610 102 000 0	175.00

**Detail Check Register**

**Checking Account:** 7

**Student Activity**

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
Check Number: 1969      Check Type: Check      Check Date: 10/14/2024      Vendor: NEBFFA      GRAFTON & ASSOCIATES, PC      Check Total: 1,180.00					
750880	10/14/2024	25-000213	FFA State/National dues	07 2900 810 124 000 0	1,180.00
Check Number: 1970      Check Type: Check      Check Date: 10/14/2024      Vendor: HALAPR      April Halverson      Check Total: 40.00					
20241014	10/14/2024		reimb fuel softball travel	07 2900 580 111 000 0	40.00
Check Number: 1971      Check Type: Check      Check Date: 10/14/2024      Vendor: TEAMLEADER      TEAMLEADER      Check Total: 210.98					
132302	10/14/2024	25-000109	2 Jackets	07 2900 610 132 000 0	195.98
132302	10/14/2024	25-000109	shipping	07 2900 610 132 000 0	15.00

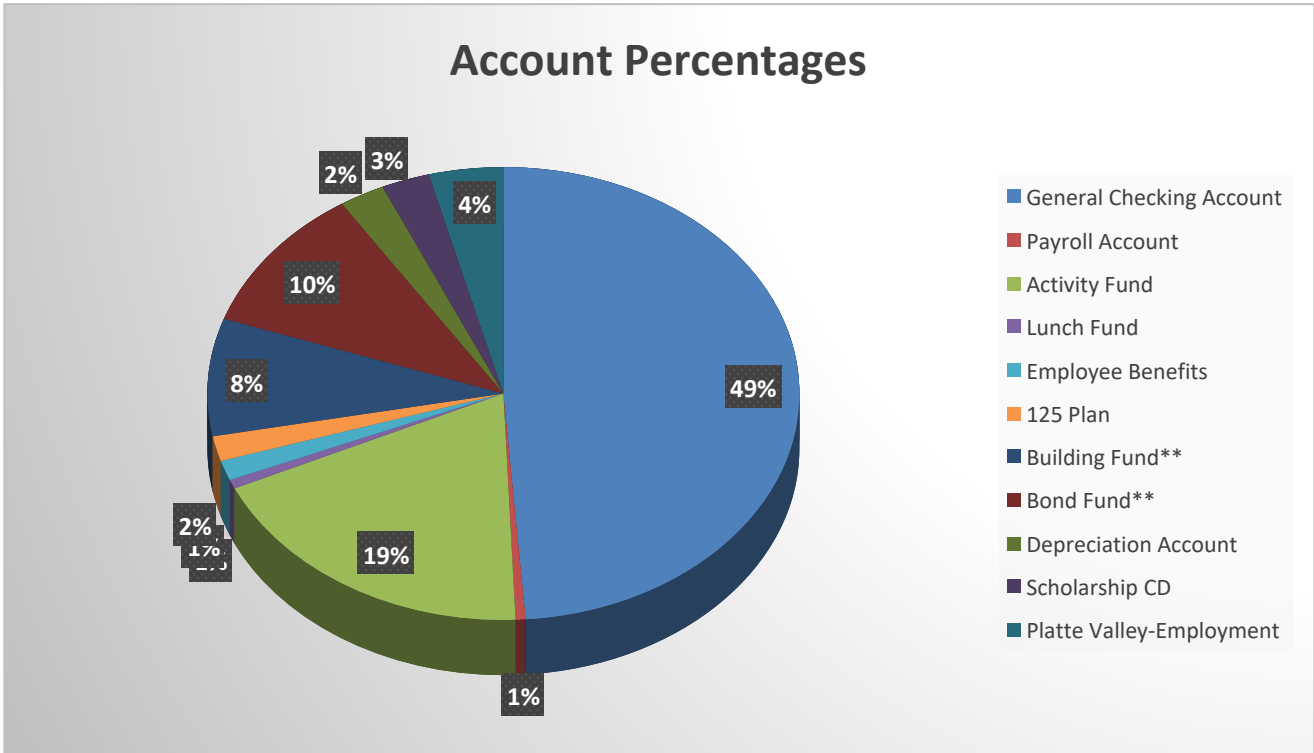
\*Denotes Expensed Invoice Item

Checking Account ID: 7

Total without Voids: 37,903.22

BAYARD PUBLIC SCHOOL  
 TREASURER REPORT  
 BANK STATEMENT BALANCES as of October 2024

General Checking Account	\$	1,002,655.45	
Payroll Account	\$	11,203.55	
Activity Fund	\$	385,731.91	
Lunch Fund	\$	13,151.27	
Employee Benefits	\$	29,336.33	
125 Plan	\$	36,605.97	
Building Fund**	\$	172,328.95	
Bond Fund**	\$	214,800.49	
Depreciation Account	\$	51,261.54	
Scholarship CD	\$	54,215.10	
Platte Valley-Employment	\$	83,307.24	
	\$		2,054,597.80

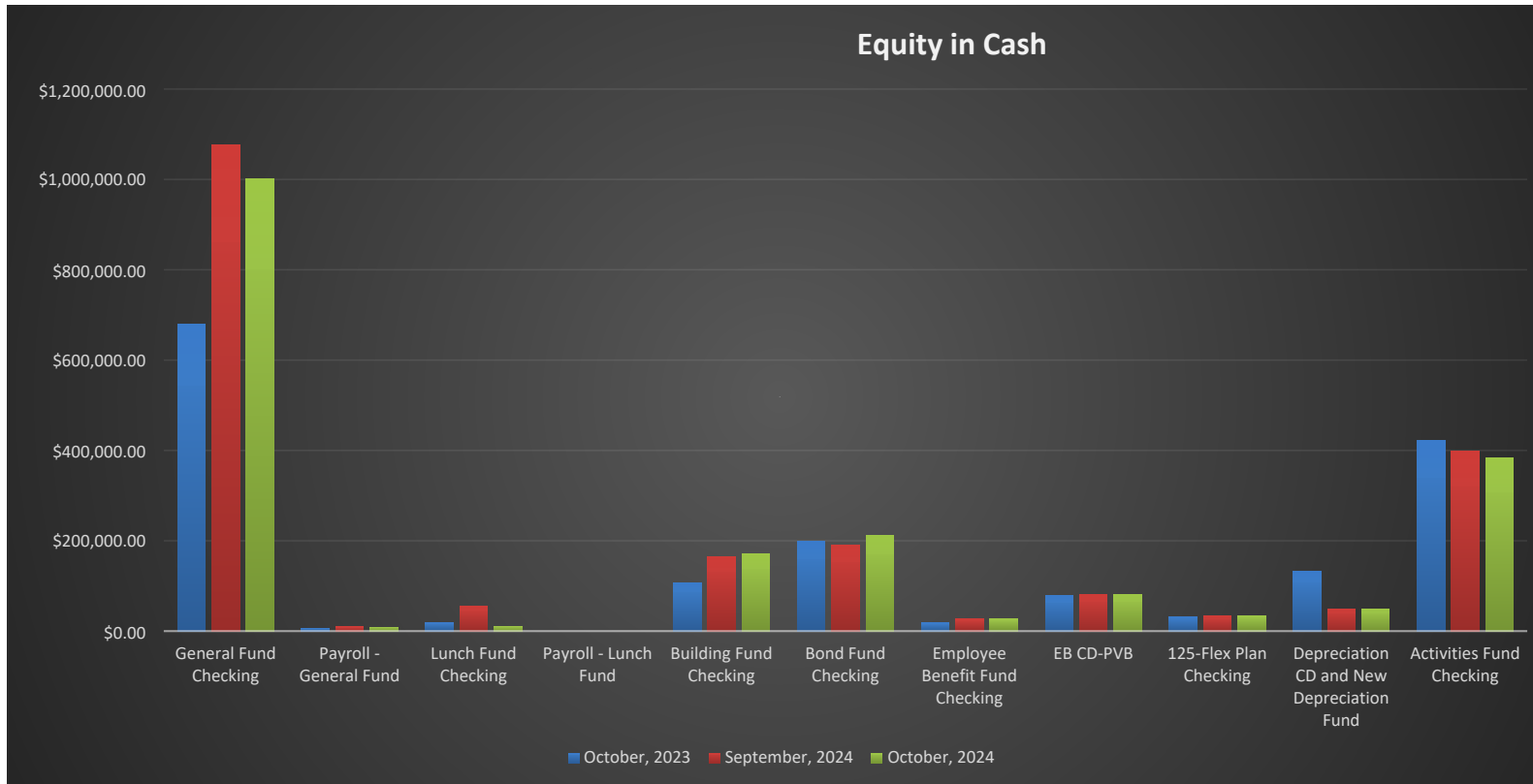


# Bayard Public Schools

## Equity in Cash

October 31, 2024

Fund	Fund #	October, 2023 PRIOR YEAR BALANCE	September, 2024 PRIOR MONTH BALANCE	September, 2024 REVENUES	October, 2024 EXPENSES	October, 2024 ENDING BALANCE
General Fund Checking	01-101	\$680,822.58	1,078,350.39	574,091.37	(649,786.31)	\$1,002,655.45
Payroll - General Fund	01-104	\$7,775.81	\$ 11,324.85	418,352.20	(418,473.50)	\$ 11,203.55
Lunch Fund Checking	02-101	\$21,318.61	57,738.79	1,980.15	(46,567.67)	\$13,151.27
Payroll - Lunch Fund	02-104	\$0.00	0.00	11,930.00	(11,930.00)	\$0.00
Building Fund Checking	03-101	\$108,603.60	165,705.28	6,623.67	0.00	\$172,328.95
Bond Fund Checking	04-101	\$201,532.57	192,839.57	21,960.92	0.00	\$214,800.49
Employee Benefit Fund Checking	05-101	\$19,897.25	29,223.32	168.47	(55.46)	\$29,336.33
EB CD-PVB	05-106-1000	\$80,856.60	83,307.24	0.00	0.00	\$83,307.24
125-Flex Plan Checking	05-107	\$33,194.99	35,190.86	4,981.01	(3,565.90)	\$36,605.97
Depreciation CD and New Depreciation Fund	06-101	\$135,058.74	51,207.76	53.78	0.00	\$51,261.54
Activities Fund Checking	07-101	\$424,765.28	401,390.97	22,758.41	(38,417.47)	\$385,731.91
Scholarship CD	07-114	\$55,964.41	54,215.10	0.00	0.00	\$54,215.10
<b>TOTAL</b>		<b>\$1,769,790.44</b>	<b>\$ 2,160,494.13</b>	<b>\$ 1,062,899.98</b>	<b>\$ (1,168,796.31)</b>	<b>\$2,054,597.80</b>



**2023-2024 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**

**GENERAL FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$3,104,822.00
01-1-01115-000	CARLINE TAXES	\$16,192.00
01-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$2,449.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$186,291.00
01-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$11,384.00
01-1-01370-000	PRESCHOOL TUITION AND FEES	\$1,531.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$11,384.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$855.00
01-1-01925-000	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$5,000.00
01-1-01951-000	OTHER MISCELLANEOUS REVENUES FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE	\$200.00
01-1-01980-000	OTHER REFUND OF PRIOR YEAR'S EXPENDITURES	\$71,806.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$12,161.00
<b>01-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$3,424,075.00</b>
<b>Intermediate Sources:</b>		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$22,337.00
01-1-02210-000	ESU RECEIPTS	\$1,258.00
<b>01-1-02000-000</b>	<b>TOTAL COUNTY AND ESU RECEIPTS</b>	<b>\$23,595.00</b>
<b>State Sources:</b>		
01-1-03110-000	STATE AID	\$1,847,221.00
01-1-03120-000	SPED (SCHOOL AGE)	\$465,230.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	\$7,495.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$78,200.00
01-1-03131-000	PROPERTY TAX CREDIT	\$226,065.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$7,687.00
01-1-03400-000	STATE APPORTIONMENT	\$63,319.00
01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	\$12,000.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$4,653.00

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**62-0021-000 - BAYARD PUBLIC SCHOOLS**

01-1-03540-000	STATE EARLY CHILDHOOD	\$14,124.00
01-1-03551-000	CAREER EDUCATION	\$7,500.00
<b>01-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$2,733,494.00</b>

**Federal Sources:**

01-1-04212-000	ESSA TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$16,257.00
01-1-04309-000	HEAD START	\$26,638.00
01-1-04310-000	REAP	\$20,522.00
01-1-04421-000	IDEA PART-B (611) ARP - BASE & ENROLLMENT POVERTY ALLOCATION- BIRTH THROUGH AGE TWENTY-ONE	\$10,737.00
01-1-04422-000	IDEA PRESCHOOL (619) ARP - BASE/ENROLLMENT POVERTY (619) ALLOCATION	\$661.00
01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$119,128.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	\$16,638.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$1,168.00
01-1-04518-000	IDEA Part B (611) Base & Enrollment Poverty Allocation	\$99,366.00
01-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$11,499.00
01-1-04531-000	ESSA TITLE IV, PART B: 21ST CENTURY COMMUNITY LEARNING CENTERS	\$45,966.00
01-1-04708-000	MEDICAID IN PUBLIC SCHOOLS	\$15,163.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$6,073.00
01-1-04988-000	AMERICAN RESCUE PLAN - EXPANDED LEARNING COLLABORATIVE AFTERSCHOOL (ARP ESSER III)	\$12,474.00
01-1-04998-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III)	\$339,628.00
<b>01-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$741,918.00</b>

**Non-Revenue Sources:**

01-1-05200-000	FUND TRANSFERS IN	\$13,622.00
01-1-05301-000	INSURANCE ADJUSTMENTS	\$6,199.00
<b>01-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$19,821.00</b>

<b>01-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$6,942,903.00</b>
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**62-0021-000 - BAYARD PUBLIC SCHOOLS**

**GENERAL FUND DISBURSEMENTS**

<i>Function Totals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>1000 Instruction:</b>		
01-2-01100-000	REGULAR INSTRUCTION	\$2,102,168.00
01-2-01125-000	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	\$45,719.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$29,222.00
01-2-01160-000	POVERTY PROGRAMS	\$490,262.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$512,423.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	\$10,454.00
01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	\$3,961.00
01-2-01300-000	SUMMER SCHOOL	\$19,046.00
<b>01-2-01000-000</b>	<b>TOTAL INSTRUCTION</b>	<b>\$3,213,255.00</b>
<b>2100 Support Services - Students:</b>		
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$69,825.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$49,001.00
01-2-02142-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - AGES 3-5	\$618.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$62,622.00
01-2-02152-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 3-5	\$14,328.00
01-2-02153-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 0-2	\$3,303.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$12,308.00
01-2-02162-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$6,924.00
01-2-02163-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$419.00
01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$13,050.00
01-2-02172-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$9,710.00
01-2-02173-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$3,683.00
01-2-02181-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - SCHOOL AGE	\$2,403.00

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**62-0021-000 - BAYARD PUBLIC SCHOOLS**

01-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$26,025.00
<b>01-2-02100-000</b>	<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	<b>\$274,219.00</b>
<b>2200 Support Services - Instruction:</b>		
01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$12,100.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$115,093.00
<b>01-2-02200-000</b>	<b>TOTAL SUPPORT SERVICES - INSTRUCTION</b>	<b>\$127,193.00</b>
<b>2300 Support Services - General Administration:</b>		
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$171,031.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$178,292.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$4,718.00
<b>01-2-02300-000</b>	<b>TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>\$354,041.00</b>
<b>2400 Office of the Principal:</b>		
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$268,228.00
<b>01-2-02400-000</b>	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$268,228.00</b>
<b>2500 Central Services:</b>		
01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$200,448.00
<b>01-2-02500-000</b>	<b>TOTAL CENTRAL SERVICES</b>	<b>\$200,448.00</b>
<b>2600 Operation &amp; Maintenance of Plant:</b>		
01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$439,848.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$140,487.00
01-2-02660-000	OPERATION AND MAINTENANCE OF PLANT - SECURITY	\$411.00
01-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY	\$3,300.00
<b>01-2-02600-000</b>	<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>\$584,046.00</b>
<b>2700 Student Transportation:</b>		
01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$307,530.00

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**62-0021-000 - BAYARD PUBLIC SCHOOLS**

01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$15,462.00
<b>01-2-027RG-000</b>	<b>TOTAL TRANSPORTATION - REGULAR EDUCATION</b>	<b>\$307,530.00</b>
<b>01-2-027SP-000</b>	<b>TOTAL TRANSPORTATION - SPECIAL EDUCATION</b>	<b>\$15,462.00</b>
<b>2900 Other Student Support:</b>		
<b>01-2-02900-000</b>	<b>CENTRAL SERVICES - OTHER SUPPORT SERVICES</b>	<b>\$144,679.00</b>
<b>3300 Community Services Operations:</b>		
<b>01-2-03300-000</b>	<b>COMMUNITY SERVICES OPERATIONS</b>	<b>\$829.00</b>
<b>3500 State Categorical Programs:</b>		
01-2-03535-000	HIGH ABILITY LEARNERS	\$1,306.00
01-2-03540-000	STATE EARLY CHILDHOOD	\$117,704.00
01-2-03599-000	OTHER STATE CATEGORICAL PROGRAMS	\$3,734.00
<b>6000 Federal Programs:</b>		
01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$129,214.00
01-2-06212-000	FEDERAL SERVICES - TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$107,886.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$1,201.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$75,109.00
01-2-06412-000	FEDERAL SERVICES - IDEA PART B PROPORTIONATE SHARE	\$2,104.00
01-2-06968-000	FEDERAL SERVICES - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	\$52,279.00
01-2-06988-000	AMERICAN RESCUE PLAN - EXPANDED LEARNING COLLABORATIVE AFTERSCHOOL (ARP ESSER III)	\$58,624.00
01-2-06989-000	AMERICAN RESCUE PLAN - EXPANDED LEARNING COLLABORATIVE AFTERSCHOOL (ARP ESSER III)	\$27,312.00
01-2-06990-000	FEDERAL SERVICES - OTHER FEDERAL CATEGORICAL RECEIPTS	\$15,538.00
01-2-06992-000	FEDERAL SERVICES - REAP	\$20,537.00
01-2-06998-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III)	\$345,950.00
<b>01-2-06000-000</b>	<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$835,754.00</b>

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**8000 Transfers to Other Funds:**

01-2-08000-000      TRANSFERS (OUTGOING)      \$135,000.00

<b>01-2-20000-000</b>	<b>TOTAL CURRENT EXPENSE</b>	<b>\$5,570,701.00</b>
<b>01-2-20100-000</b>	<b>ADJUSTMENTS TO CURRENT EXPENSE</b>	<b>\$2,844.00</b>
<b>01-2-20200-000</b>	<b>TOTAL ADJUSTED CURRENT EXPENSE</b>	<b>\$5,567,857.00</b>
<b>01-2-20400-000</b>	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$5,747,674.00</b>
<b>01-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$6,583,428.00</b>

**GENERAL FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
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**General Fund Beginning and Ending Fund Balances:**

01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$300,857.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$639,384.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$753,646.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$774,592.00

**DEPRECIATION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
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**Local Sources:**

02-1-01510-000	INTEREST ON INVESTMENTS	\$900.00
<b>02-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$900.00</b>

**Non-Revenue Sources:**

02-1-05200-000	FUND TRANSFERS IN	\$25,000.00
<b>02-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$25,000.00</b>

<b>02-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$25,900.00</b>
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**62-0021-000 - BAYARD PUBLIC SCHOOLS**

**DEPRECIATION FUND DISBURSEMENTS**

<i>Function Totals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
02-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$109,659.00
<b>02-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$109,659.00</b>

**DEPRECIATION FUND BALANCES**

<i>Balance Totals</i>	<i>Amount</i>
<b>Depreciation Beginning and Ending Fund Balances:</b>	
02-0-CSHOH-BEG Depreciation Fund - Cash on Hand - Beginning Balance	\$134,906.00
02-0-CSHOH-END Depreciation Fund - Cash on Hand - Ending Balance	\$51,147.00

**EMPLOYEE BENEFIT FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
03-1-01510-000	INTEREST ON INVESTMENTS	\$2,761.00
<b>03-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$2,761.00</b>
<b>Non-Revenue Sources:</b>		
03-1-05200-000	FUND TRANSFERS IN	\$10,000.00
03-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$1,001.00
<b>03-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$11,001.00</b>
<b>03-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$13,762.00</b>

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**EMPLOYEE BENEFIT FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>8000</b>	<b>Transfers to Other Funds:</b>	
03-2-08000-000	TRANSFERS (OUTGOING)	\$13,622.00
03-2-20500-000	TOTAL DISBURSEMENTS	\$13,622.00

**EMPLOYEE BENEFIT FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Employee Benefit Beginning and Ending Fund Balances:</b>		
03-0-CSHOH-BEG	Employee Benefit Fund - Cash on Hand - Beginning Balance	\$145,429.00
03-0-CSHOH-END	Employee Benefit Fund - Cash on Hand - Ending Balance	\$145,569.00

**ACTIVITIES FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
05-1-01510-000	INTEREST ON INVESTMENTS	\$8,068.00
05-1-01710-000	ADMISSIONS	\$33,806.00
05-1-01740-000	FEEES	\$537.00
05-1-01741-000	EXTRACURRICULAR ACTIVITY FEES	\$12,856.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$186,425.00
05-1-01920-000	OTHER CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	\$12,672.00
05-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$8,723.00
<b>05-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$263,087.00</b>
<b>Non-Revenue Sources:</b>		
05-1-05200-000	FUND TRANSFERS IN	\$75,000.00
<b>05-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$75,000.00</b>

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**05-1-10000-000** **GRAND TOTAL OF ALL RECEIPTS** **\$338,087.00**

**ACTIVITIES FUND DISBURSEMENTS**

<i>Function Totals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$358,276.00
<b>05-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$358,276.00</b>

**ACTIVITIES FUND BALANCES**

<i>Balance Totals</i>		<i>Amount</i>
<b>Activities Beginning and Ending Fund Balances:</b>		
05-0-CSHOH-BEG	Activities Fund - Cash on Hand - Beginning Balance	\$492,173.00
05-0-CSHOH-END	Activities Fund - Cash on Hand - Ending Balance	\$471,983.00

**SCHOOL NUTRITION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
06-1-01510-000	INTEREST ON INVESTMENTS	\$430.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	\$16,863.00
06-1-01620-000	NON-REIMBURSABLE PROGRAMS	\$23,501.00
06-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$920.00
<b>06-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$41,714.00</b>
<b>State Sources:</b>		
06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$1,648.00
<b>06-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$1,648.00</b>

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**62-0021-000 - BAYARD PUBLIC SCHOOLS**

**Federal Sources:**

06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$213,087.00
<b>06-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$213,087.00</b>

**Non-Revenue Sources:**

06-1-05200-000	FUND TRANSFERS IN	\$60,000.00
<b>06-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$60,000.00</b>

<b>06-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$316,449.00</b>
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**SCHOOL NUTRITION FUND DISBURSEMENTS**

<i>Function Totals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>3100</b>	<b>Food Service Operations:</b>	
06-2-03100-000	FOOD SERVICES OPERATIONS	\$294,903.00
<b>06-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$294,903.00</b>

**SCHOOL NUTRITION FUND BALANCES**

<i>Balance Totals</i>		<i>Amount</i>
<b>School Nutrition Beginning and Ending Fund Balances:</b>		
06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	\$61,020.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	\$82,568.00

**BOND FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
07-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$197,758.00
07-1-01115-000	CARLINE TAXES	\$1,084.00
07-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$837.00

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**62-0021-000 - BAYARD PUBLIC SCHOOLS**

07-1-01510-000	INTEREST ON INVESTMENTS	\$2,859.00
<b>07-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$202,538.00</b>

**State Sources:**

07-1-03130-000	HOMESTEAD EXEMPTION	\$4,949.00
07-1-03131-000	PROPERTY TAX CREDIT	\$14,300.00
07-1-03180-000	PRO-RATE MOTOR VEHICLE	\$360.00
07-1-03990-000	OTHER STATE RECEIPTS	\$155.00
<b>07-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$19,764.00</b>

<b>07-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$222,302.00</b>
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**BOND FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>5000 Debt Services:</b>		
07-2-05000-000	TOTAL DEBT SERVICES	\$210,990.00
<b>07-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$210,990.00</b>

**BOND FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Bond Beginning and Ending Fund Balances:</b>	
07-0-CSHOH-BEG Bond Fund - Cash on Hand - Beginning Balance	\$143,216.00
07-0-CSHOH-END Bond Fund - Cash on Hand - Ending Balance	\$156,051.00
07-0-TREAS-BEG Bond Fund - Cash at County Treasurers - Beginning Balance	\$49,578.00
07-0-TREAS-END Bond Fund - Cash at County Treasurers - Ending Balance	\$48,055.00

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**SPECIAL BUILDING FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$108,807.00
08-1-01115-000	CARLINE TAXES	\$563.00
08-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$85.00
08-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$465.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$1,787.00
<b>08-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$111,707.00</b>
<b>State Sources:</b>		
08-1-03130-000	HOMESTEAD EXEMPTION	\$2,718.00
08-1-03131-000	PROPERTY TAX CREDIT	\$7,857.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$231.00
<b>08-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$10,806.00</b>
<b>08-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$122,513.00</b>

**SPECIAL BUILDING FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>4000 Facilities:</b>		
08-2-04700-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING IMPROVEMENTS	\$172,332.00
<b>08-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$172,332.00</b>

**SPECIAL BUILDING FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Special Building Beginning and Ending Fund Balances:</b>	
08-0-CSHOH-BEG Special Building Fund - Cash on Hand - Beginning Balance	\$187,686.00
08-0-CSHOH-END Special Building Fund - Cash on Hand - Ending Balance	\$139,271.00

**2023-2024 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**

08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$27,654.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$26,250.00

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
**2023-2024 BUILDING AND CONTENTS**

**BAYARD PUBLIC SCHOOLS (62-0021-000)**

<b>Name</b>	<b>Agency ID</b>	<b>Building</b>	<b>Contents</b>	<b>Total</b>
BAYARD PUBLIC SCHOOLS	62-0021-000	2,278,954	157,195	2,436,149
BAYARD SECONDARY SCHOOL	62-0021-001	18,138,913	1,726,465	19,865,378
BAYARD ELEMENTARY SCHOOL	62-0021-002	7,391,490	785,380	8,176,870
		<hr/>		
		27,809,357	2,669,040	30,478,397

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
2023-2024 SPED Comparison Report for MOE Calculation

**62-0021-000 (BAYARD PUBLIC SCHOOLS)**

*Comparison of SPED related disbursements used in Maintenance of Effort (MOE) calculations from prior year*

<b>Local/State Funded SPED Disbursements - Birth to Age 5</b>		
<b>Account Code</b>	<b>2022/23</b>	<b>2023/24</b>
01-2-01291-000	2,367	10,454
01-2-01292-000	2,157	3,961
01-2-02132-000	0	0
01-2-02133-000	0	0
01-2-02142-000	0	618
01-2-02143-000	0	0
01-2-02152-000	13,959	14,328
01-2-02153-000	4,669	3,303
01-2-02162-000	8,527	6,924
01-2-02163-000	503	419
01-2-02172-000	6,175	9,710
01-2-02173-000	1,590	3,683
01-2-02182-000	0	0
01-2-02183-000	0	0
01-2-02713-000	0	0
01-2-02733-000	0	0
01-2-02793-000	0	0
<b>Total Local/State NON School Age Disbursements</b>	<b>39,947</b>	<b>53,400</b>

<b>Local/State Funded SPED Disbursements - School Age (Accounts that can be claimed for reimbursement on the SPED Final Financial Report)</b>		
<b>Account Code</b>	<b>2022/23</b>	<b>2023/24</b>
01-2-01200-000	636,140	512,423
01-2-01295-000	0	0
01-2-02131-000	0	0
01-2-02141-000	13,149	49,001
01-2-02151-000	621	62,622
01-2-02161-000	10,561	12,308
01-2-02171-000	12,167	13,050
01-2-02181-000	378	2,403
01-2-02712-000	9,370	15,462
01-2-02722-000	0	0

<b>Federal Funded Disbursements</b>		
<b>Account Code</b>	<b>2022/23</b>	<b>2023/24</b>
01-2-06402-000	0	0
01-2-06403-000	0	0
01-2-06404-000	0	0
01-2-06406-000	1,168	1,201
01-2-06407-000	0	0
01-2-06408-000	73,362	75,109
01-2-06409-000	0	0
01-2-06410-000	0	0
01-2-06412-000	0	2,104
01-2-06421-000	10,738	0
01-2-06422-000	661	0
01-2-06423-000	0	0
08-2-06410-000	0	0
09-2-06410-000	0	0
<b>Total</b>	<b>85,929</b>	<b>78,414</b>
<b>District Total SPED (all ages) Related Disbursements:</b>	<b>808,262</b>	<b>799,083</b>

**Maintenance of  
Effort Implications:**

Current year Local/State SPED Related Expenditures are less than that of Prior Year.

Please confirm that all special education expenditures were properly recorded.

School Finance & Organization Services  
Nebraska Department of Education

**62-0/24 Beginning and Ending Balances**

School District:               BAYARD PUBLIC SCHOOLS  
County District Number:   62-0021-000  
Date:                            10/29/2024

	Beginning Balances			Ending Balances		
	Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
01 General Fund	\$300,857.00	\$753,646.00	\$1,054,503.00	\$639,384.00	\$774,592.00	\$1,413,976.00
02 Depreciation Fund	\$134,906.00	\$0.00	\$134,906.00	\$51,147.00	\$0.00	\$51,147.00
03 Employee Benefit Fund	\$145,429.00	\$0.00	\$145,429.00	\$145,569.00	\$0.00	\$145,569.00
05 Activities Fund	\$492,173.00	\$0.00	\$492,173.00	\$471,983.00	\$0.00	\$471,983.00
06 School Nutrition Fund	\$61,020.00	\$0.00	\$61,020.00	\$82,568.00	\$0.00	\$82,568.00
07 Bond Fund	\$143,216.00	\$49,578.00	\$192,794.00	\$156,051.00	\$48,055.00	\$204,106.00
08 Special Building Fund	\$187,686.00	\$27,654.00	\$215,340.00	\$139,271.00	\$26,250.00	\$165,521.00

# School District Annual Financial Report

## 2023/24

Welcome Bobbie Stuart (bobbie Stuart)

District Number: 62-0021-000  
District Name: BAYARD PUBLIC SCHOOLS  
District Phone: (308)586-1325

### AFR Upload File Reports

Return to Home Page ([https://afreven.education.ne.gov/ReportViewer\\_AFR?rep=rpt\\_UploadFile\\_Review\\_Balances&sel=62-0021-000|20232024](https://afreven.education.ne.gov/ReportViewer_AFR?rep=rpt_UploadFile_Review_Balances&sel=62-0021-000|20232024))

Please choose a fund...  Please choose a School...

- Show District
- Show Single School by Fund
- Special Education Related Disbursements
- District Revenue
- School Expenditure Allocations
- Building and Contents
- District Disbursements
- Per Pupil Cost Report
- District Beginning Ending Balances
- District Per Pupil Cost Report
- Per Pupil Costs Detail
- Review of District Funds (AFR Summary)
- NEP Per Pupil Cost Report
- Export
- Export Details

### District Report

			<b>Prior Year</b>
A	Average Daily Membership	300.70	
B	Total Federal Expenses	834,553.00	
C	Total Adjusted Current Expense (01-2-20200-000)	5,567,857.00	
D	Total Value of Reported Buildings and Building Contents x 3%	914,352.00	
E	Total Annual Costs (B+C+D)	7,316,762.00	
	<b>Cost Per Pupil, ADM (E/A)</b>	<b>24,332.43</b>	

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

2023-2024

NEBRASKA EDUCATION PROFILE (NEP) PER PUPIL COST REPORT

62-0021-000 BAYARD PUBLIC SCHOOLS

Chart 1							Total District Per Pupil Cost (G)
Allocated General Fund Expenditures Per Pupil							
Name	ADM (A)	Salaries (B)	Benefits (C)	Federal (D)	State/Local (E)	3% Building & Contents (F)	
BAYARD PUBLIC SCHOOLS (62-0021-000)	300.70	\$11,431	\$4,734	\$2,775	\$18,516	\$3,041	\$24,332
BAYARD SECONDARY SCHOOL (62-0021-001)	151.96	\$13,041	\$5,259	\$2,243	\$21,195	\$4,165	\$27,603
BAYARD ELEMENTARY SCHOOL (62-0021-002)	148.74	\$9,786	\$4,198	\$3,319	\$15,780	\$1,892	\$20,991

Chart 2							District Submitted Per Pupil Cost (K)
District Only Submitted General Fund Expenditures Per Pupil							
Name	ADM (A)	Salaries (B)	Benefits (C)	Federal (H)	State/Local (I)	3% Building & Contents (J)	
BAYARD PUBLIC SCHOOLS (62-0021-000)	300.70	\$4,240	\$1,930	\$2,243	\$6,539	\$243	\$9,025

Chart 3								District Submitted Per Pupil Cost (K)	Total School Per Pupil Cost (P)
School Only Submitted General Fund Expenditures Per Pupil									
Name	ADM (A)	Salaries (B)	Benefits (C)	Federal (L)	State/Local (M)	3% Building & Contents (N)	School Submitted Per Pupil Cost (O)		
BAYARD SECONDARY SCHOOL (62-0021-001)	151.96	\$8,801	\$3,329	\$0	\$14,655	\$3,922	\$18,577	\$9,025	\$27,602
BAYARD ELEMENTARY SCHOOL (62-0021-002)	148.74	\$5,547	\$2,268	\$1,077	\$9,242	\$1,649	\$11,968	\$9,025	\$20,993

<b>Total District Exclusions (Adjustments to Current Expense)</b>	\$179,817
<b>Excluded Expenses</b>	Debt interest, capital purchases, equipment, adult education, Pre-K, State & Local Grants, and Community Services
<b>Membership Count</b>	ADM = Average Daily Memberhsip

**2023-2024**  
**NEBRASKA EDUCATION PROFILE (NEP) PER PUPIL COST REPORT**

**62-0021-000 BAYARD PUBLIC SCHOOLS**

Each *Chart* include:

- Membership Count used is the School District's Average Daily Membership (ADM).
  - ADM is used at the District level and at each School within the District.
- Salary and Benefits are identified for informational purposes and are included in Federal and State/Local Expenditures from the 2023-2024 Annual Financial Reports submitted by the Districts.
  - *Since salary and benefits are included in the Federal and State/Local amounts, salary and benefits should not be added again when calculating per pupil costs.*
- State/Local and Federal Expenditures are from the 2023-2024 Annual Financial Reports submitted by the Districts at the District and School levels.
- Three (3) percent of Building & Contents are based on district reporting of its buildings, land, and contents of the District Buildings and each School Building. (Most districts rely on insurable value for reporting purposes.)
  - Three percent of this total is considered "Annual Depreciation" of the district building & contents and is included in Per Pupil Cost calculations per Nebraska State Status §79-598 and §79-1003.

District and School Level Per Pupil Cost Calculation:

- Federal Expenditures + State/Local Expenditures + 3% of District Building & Contents / ADM

Per Pupil Costs Calculations shown in Charts:

- *Chart 1:* Allocated General Fund Expenditures Per Pupil Cost (G) = (D + E + F)
- *Chart 2:* District Only Submitted General Fund Expenditures Per Pupil Cost (K) = (H + I + J)
- *Chart 3:* School Only Submitted General Fund Expenditures Per Pupil Cost (O) = (L + M + N) per school building
- *Chart 3:* Total School Per Pupil Cost (P) =(K + O)

***District allocations and school level figures may not match School Level Per Pupil Costs (Columns G & P) due to rounding in the calculations.***

# School District Annual Financial Report

## 2023/24

Welcome Bobbie Stuart (bobbie Stuart)

District Number: 62-0021-000  
District Name: BAYARD PUBLIC SCHOOLS  
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### AFR Upload File Reports

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01 General Fund  Please choose a School...

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District Report

	<b>Description</b>	<b>Function Total</b>	
<input type="checkbox"/>	TOTAL REVENUE FROM LOCAL SOURCES	3,424,075.00	
<input type="checkbox"/>	TOTAL COUNTY AND ESU RECEIPTS	23,595.00	
<input type="checkbox"/>	TOTAL REVENUE FROM STATE SOURCES	2,733,494.00	
<input type="checkbox"/>	TOTAL REVENUE FROM FEDERAL SOURCES	741,918.00	
<input type="checkbox"/>	TOTAL OTHER FINANCING SOURCES	19,821.00	
<input type="checkbox"/>	TOTAL - OTHER REVENUE ITEMS	0.00	
<input type="checkbox"/>	GRAND TOTAL OF ALL RECEIPTS	6,942,903.00	
<input type="checkbox"/>	GRAND TOTAL OF ALL NON-PROGRAM RECEIPTS	0.00	

October 18, 2024



Morrill County School Dist                      000002  
726 4th Ave  
Bayard NE 69334-2065



Dear MORRILL COUNTY SCHOOL DIST#21,

Thank you for choosing First National Bank of Omaha (FNBO).

For nearly 165 years and six generations of family ownership, FNBO has proudly served and supported our customers. Then and now, we're committed to ensuring your financial well-being while doing our part to help our customers and communities stand strong.

Long-term relationships are what FNBO was founded on, and we know that our personal interactions with you earn your trust and business. While ensuring that we deliver on our promise of superior customer service, we continually evaluate the level of business at each of our locations. With this in mind, we have made the decision to close our branch at 302 Main Street, Bayard, NE 69334 effective 12:00 PM (noon) on Thursday, January 23, 2025. **All of your account information will remain the same.**

**Convenient ways to stay connected.**



Download our mobile app that gives you 24/7 access to view and manage all your accounts, deposit checks anywhere from your phone, transfer funds, make payments, and so much more.



Visit any of our branch locations. 1940 10th Street, Gering, NE 69341 is the location closest to 302 Main Street, Bayard, NE 69334 and is ready to continue to serve you. For a complete list of branches and ATMs, go to [fnbo.com](https://fnbo.com) or utilize our mobile app.



Call us at 1-800-642-0014. We're available 24/7 to help you with your banking needs.

**IMPORTANT SAFE DEPOSIT BOX INFORMATION:**

If you have a Safe Deposit Box at this branch and would like your safe deposit box relocated to another branch location, we invite you to visit the 302 Main Street, Bayard, NE branch in person before Thursday, January 23, 2025, to collect the contents of your safe deposit box. If you do not close your safe deposit box before the 302 Main Street, Bayard, NE branch location closes, we will open your safe deposit box and remove and store the contents in a safe and secure centralized location. If the contents are not claimed, we will send the safe deposit box contents to the State Treasurer's Office as required by law.

Thank you again for choosing FNBO. We take great pride in continuing to serve your needs and helping you achieve your financial goals. Thank you for being our customer.

Sincerely,  
Senna Reeves

Director, Branch Banking

18788001-001-00000555

R-BAYARD-2501 | Member FDIC

# NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



Leadership

Innovation

Vision

Engagement

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#weLIVEhere

1,900,000 Nebraskans

329,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

# Snapshots



## IN THIS EDITION OF BOARD NOTES

THIS MONTH IN ...

AT THE BOARD TABLE

THE 2024 STATE EDUCATION CONFERENCE

PRE-CONFERENCE SESSIONS & KEYNOTES

UPCOMING INTERIM STUDIES: CURIOUS YOUR THOUGHTS?

CHOOSING YOUR BOARD'S DELEGATE

AFFILIATE SPOTLIGHT

... AND MUCH MORE!

The NASB provides programs, services, and advocacy to strengthen public education for all Nebraskans. Learn more at [www.NASBonline.org](http://www.NASBonline.org)

# THIS MONTH IN ...

Leadership

Innovation

Vision

Engagement



1,900,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members

<https://members.nasbonline.org/>

## THIS MONTH IN ...

A quick snapshot of the various programs, services, support and events NASB has planned for its members in the coming month!

**ADVOCACY & GOVERNMENT RELATIONS ...** Continue pushing back on the narrative that high property taxes in Nebraska are primarily due to spending at the local level. We have seen and heard incredible examples of you sharing your unique, individual stories through letters to your Senators. NOTE: on Page 6 you will see the dates and topics for some key interim hearings we will be paying attention to, and would like your thoughts as well. As always, stay engaged and informed! Call Colby & Matt with questions any time!

**ALICAP & INSURANCE ...** ALICAP continues to add new members to the pool! Welcome to Bloomfield Public Schools! We're thrilled to have you join us! ALICAP's membership is up to 211 public schools and ESUs statewide.

**BOARD LEADERSHIP ...** "At the Board Table" is on page 4. This space reflects recommended regular board meeting agenda items to include in your upcoming agenda. - Marcia, Katie, Caden, Stacie, Ben, Stephanie & McKenna!

**DATA ANALYTICS ...** The next Legislative session is drawing nearer and many legislators will be meeting with their constituents after Election Day. Knowing how your school's costs per pupil, tax levies, enrollment trends, poverty indicators and student achievement compare to surrounding districts or districts of a similar size is useful in these discussions. Being armed with data gives you credibility and backs up your narrative when you describe the challenges your own district faces. Contact Jim Luebbe if you are interested in creating one of these summaries for your local school.

**EDUCATION LEADERSHIP SEARCH SERVICE ...** If you are facing a leadership vacancy, we can prepare a proposal to outline the steps of a search process and answer questions on best practice. If you are an applicant considering a specific position, please visit our website at <https://members.nasbonline.org/els> or give Shari a call.

**ENERGY PURCHASING ...** Natural gas continues to trade at fairly low prices going into the colder months and our natural gas purchasing consortiums have had considerable supplies priced in since early this year. We are constantly reminded how changeable the Midwest's weather conditions can be, and our NJUMP and CJUMP programs will be there to assist your district with keeping costs down if we have a repeat of the historic cold temperatures we saw as recently as February of 2021.

**GALLUP STRENGTHS ...** If you work with someone who has SIGNIFICANCE in their Top 5, they thrive when doing work that creates a big impact and perform best when their performance is visible. They may feel a need to be admired as credible, professional, and successful. They want to be known and appreciated for the unique contributions they make. Contact Shari to schedule a Gallup team retreat.

**MEMBER ENGAGEMENT ...** I'm looking forward to seeing you all at the State Education Conference in just 30+ days!

**NOW HIRING ...** NASB is hiring a Board Leadership Associate! If you or someone you know might be interested in this position, visit our About Us page to learn more!

**POLICY ...** Public records requests for schools have now become potentially more expensive. LB 43 passed during the regular session, which requires districts to supply up to 8 hours of employee time, rather than the previous requirement of 4 hours, to meet public records requests of state residents without charging for that time.

**TECHNOLOGY ...** New Subscribers - State Conference - EHA! Welcome to our newest Negotiations Subscribers: Sandhills Public Schools & Sargent Public Schools, and our new Meetings subscriber: Sandhills Public Schools! Please join us for our hospitality event at Beer Can Alley on Thursday, November 21, from 7 to 11 PM during the State Education Conference! Earlier that day, plan to attend our breakout session, "Unlocking Efficiency: Mastering Paperless Board Meetings & Staff Negotiations" at 3:30 PM in Room 210. Finally, be on the lookout for the new EHA Rates to be released soon! Once updated in the Sparq Negotiations program, your district can go into the system and generate projections with the most accurate benefits data. Watch for an email to come with more information!

# TRAINING, NETWORKING, ENGAGEMENT & EVENTS



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<https://members.nasbonline.org/events>

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.



Order your 2024 Nebraska Ed Laws Books by October 28 at <https://nasb.envisiams.com/membership/ne-ed-law-book>



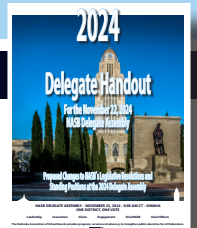
Statewide General Election Day - November 5

Check out our **Legislative Candidate Questionnaires** at <https://members.nasbonline.org/government-relations/candidate-questionnaires-videos>

State Education Conference - November 20-22 - Omaha

NASB Delegate Assembly - November 22 - 8:00 AM - Omaha

Download your 'Delegate Handout' for the Delegate Assembly now at <https://members.nasbonline.org/government-relations>



2024 NEW BOARD MEMBER WORKSHOPS



New Board Member Workshops

- December 2 - Norfolk
- December 3 - Kearney
- December 4 - Gering
- December 5 - North Platte
- December 10 - York
- December 11 - La Vista

## 2025

Legislative Issues Conference - January 26-27 - Lincoln

School Board Member Week in Nebraska - January 26 to February 1

President's Retreat - February 16-17 - Kearney

# AT THE BOARD TABLE

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1,900,000 Nebraskans

329,000 Students

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ONE NEBRASKA

## BOARD AGENDA ITEMS FOR YOUR MONTHLY MEETINGS

<https://members.nasbonline.org/board-leadership>



Each month, this space reflects recommended regular board meeting agenda items to include in the upcoming board meeting agenda. Please contact Marcia at [mherring@NASBonline.org](mailto:mherring@NASBonline.org) if you have questions or recommendations for improving the Board Meeting Annual Calendar.

### NOVEMBER BOARD AGENDA ITEMS

Please see the October 15<sup>th</sup> email from [mherring@NASBonline.org](mailto:mherring@NASBonline.org) and [shiggins@NASBonline.org](mailto:shiggins@NASBonline.org) for the draft of the November Board Meeting Agenda. If you have questions or need us to resend the email, please feel free to contact Marcia at 402-450-5152 or Stacie at 402-209-1608.

### NASB LEARNING OPPORTUNITIES FOR BOARD CANDIDATES OR NEWLY APPOINTED/ELECTED BOARD MEMBERS

#### State Conference Mentor-Mentee Session

Watch your Inbox for more information in the weeks to come.

#### NASB New Board Member Workshops

Full agenda and registration information posted at <https://members.nasbonline.org/events/new-board-member-workshops>



Monday, December 2 - Norfolk Country Club  
Tuesday, December 3 - Kearney Holiday Inn  
Wednesday, December 4 - Gering Civic Center  
Thursday, December 5 - North Platte - Venue 304  
Register by Monday, November 25, 2024

Tuesday, December 10 - York - Holthus Center  
Wednesday, December 11 - La Vista Conference Center  
Register by Thursday, December 5, 2024

#### Target Audience

Newly elected board members, appointed board members, experienced board members, ESU board members, Superintendents, ESU Administrators

#### Topics to be covered

NASB Board Governance Standards, Open Meetings Act, board meetings, board-superintendent communication, public comment, closed/executive session, conflict of interest, mission, vision, and goals, policy governance, community and stakeholder engagement, community alignment, student learning, NASB Annual Board Calendar, board committees, board self-assessment, superintendent evaluation, scenarios, board professional development

Awards of Achievement Points Earned: 15



# THE 2024 STATE EDUCATION CONFERENCE

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<https://members.nasbonline.org/events/state-education-conference>

## WEDNESDAY, NOVEMBER 20

Pre-Conference Sessions  
1:00 to 4:00 PM

Exhibitor Reception  
4:00 to 5:30 PM

## THURSDAY, NOVEMBER 21

Board Member/Mentor  
Collaboration  
7:15 to 8:15 AM

Opening Keynote Speaker  
8:15 to 9:30 AM

A - Breakout Sessions  
9:45 to 10:45 AM

B - Breakout Sessions  
11:15 AM to 12:15 PM

Thursday Luncheon Keynote  
12:30 to 2:00 PM

C - Breakout Sessions  
2:15 to 3:15 PM

D - Breakout Sessions  
3:30 to 4:30 PM

## FRIDAY, NOVEMBER 22

Classroom Showcase  
8:00 to 11:30 AM

NASB Delegate Assembly  
8:00 to 9:30 AM

NASA Membership Meeting  
8:00 to 9:30 AM

E - Breakout Sessions  
9:15 to 10:15 AM

F - Breakout Sessions  
10:30 to 11:30 AM

Friday Luncheon Keynote Speaker  
11:45 AM to 1:15 PM

## WEDNESDAY, NOVEMBER 20 - PRE-CONFERENCES

**Harnessing the Power of AI: Practical Applications for School Board Members and Administrators:** Have you been hearing about the buzz around AI and wondering how it will impact your district? Join us for an engaging, hands-on workshop designed specifically for school board members and administrators. We'll start by showcasing how cutting-edge AI tools, like ChatGPT, can simplify daily tasks and enhance the efficiency of board work. From there, we'll explore real-world applications where AI is already benefiting educators—saving time, reducing burnout, and improving student support. Our session will wrap up with the latest research on AI in education, including how schools are crafting policies to leverage AI for better learning outcomes and streamlined operations. You'll leave with actionable insights and practical tools to help you navigate the evolving landscape of AI and make a meaningful difference in your district and community.

**Inside Out: Navigating Board Conflict and the Hidden Costs of Dysfunction:** As Boards of Education evolve, long-standing teams often encounter new members with differing beliefs, styles, and agendas, which can challenge board dynamics. This session offers attendees a chance to delve into how respectful dialogue ensures diverse perspectives are heard and considered in the decision-making process. What can the board and superintendent do to prepare for change and explore strategies for managing communication and conflict when it occurs? Participants will learn to foster civility in governance and proactively address common challenges. Join us to enhance your skills in navigating board transitions and maintaining a productive, respectful environment that builds trust between the board and superintendent and ensures that decisions are made openly and with integrity.

## KEYNOTE SPEAKERS

**Inspiring Hope Through the Power of Commitment and Positivity Beyond the Game: Applying "ALL IN" to Life - Gian Paul Gonzalez**

**18 Inches to Heart-Led Leadership - Tommy Spaulding**

**What's on the Horizon at the Nebraska Department of Education? - Brian Maher**



# UPCOMING INTERIM STUDIES: CURIOUS YOUR THOUGHTS?

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260 Member Districts/ESUs

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<https://members.nasbonline.org/government-relations>

**Below are some upcoming Interim Hearings we feel you as school board members and education leaders should be paying attention to. Please take a look at these and let us know your thoughts.**

<https://nasb.envisiams.com/legislative-bills>

## Friday, November 1

LR 321 (Conrad) - Interim study to determine the scope and use of student surveillance, monitoring, and tracking technology by school officials in Nebraska

LR 341 (McKinney) - Interim study to determine the scope and use by school districts of a ban and bar action, banning and barring individuals from school property

LR 439 (McKinney) - Interim study to explore whether the size of school districts has contributed to historical student underachievement within the Class V school district

LR 440 (McKinney) - Interim study to examine how to close the educational achievement gap in the Class V school district

## Thursday, November 7

LR 320 (Conrad) - Interim study to examine changes to the enrollment option program to ensure students with disabilities have an increased ability to access enrollment opportunities

LR 425 (Murman) - Interim study to examine the challenges faced by families with special needs students in enrolling such students as option students in other school districts under the enrollment option program

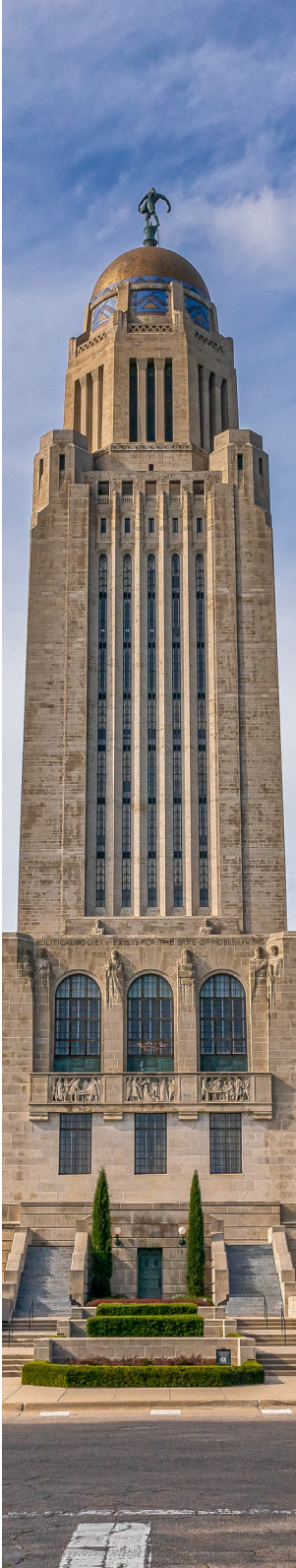
## Friday, November 8

LR 303 (Murman) - Interim study to examine the viability of adopting the Classical Learning Test as an option for meeting admissions requirements at the University of Nebraska and the Nebraska state colleges

LR 378 (Murman) - Interim study to examine the viability of selling land managed by the Board of Educational Lands and Funds

LR 385 (Linehan) - Interim study to examine state standardized testing required in elementary and secondary public schools and the (AQuESTT) system used to classify schools under the Quality Education Accountability Act

LR 419 (Hughes) - Interim study to examine school meal programs in Nebraska



# CHOOSING YOUR BOARD'S DELEGATE

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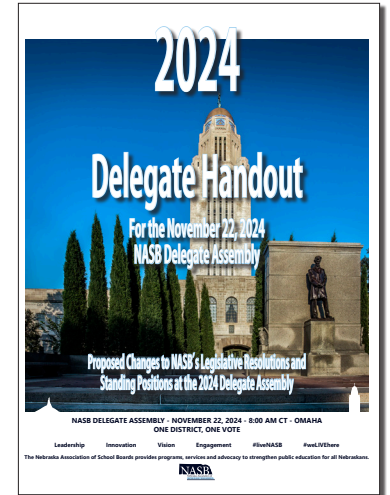
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**This year's Delegate Assembly will take place Friday, November 22, at 8:00 AM, in conjunction with the State Education Conference, at the CHI Health Center - downtown Omaha.**

Per the NASB Bylaws, each member district and ESU board of education is allowed and encouraged to have one board member as their voting delegate. As a reminder, having a representative of your board attend Delegate Assembly is a requirement for all boards working toward either the Board of Excellence Award or the President's Board Award.

All items within the Delegate Handout will be considered by this Assembly. The NASB Delegate Handout of proposed changes to the standing positions and legislative resolutions for your review prior to the 2024 Delegate Assembly is now posted at the NASB website. To better prepare you and your board's voting representative for the Delegate Assembly, please download, review, and bring this Handout with you to Omaha.



<https://members.nasbonline.org/government-relations/nasb-advocacy-handbook>

If you haven't already, each board should select one board member to represent the district or ESU as the voting delegate, although multiple members from each board may attend. As a school board member, this is YOUR chance to be heard and help craft the 2024 legislative and leadership initiatives for NASB.

## 2024 NASB MEMBER DELEGATE ASSEMBLY FRIDAY, NOVEMBER 22 - 8:00 AM - OMAHA

### WHY IS IT IMPORTANT FOR YOUR DISTRICT TO BE REPRESENTED AT THE DELEGATE ASSEMBLY?

The Delegate Assembly determines NASB's annual legislative and leadership agenda.

The Delegate Assembly is a key cog in securing laws, regulations, and a vision in Nebraska to benefit public education.

The Delegate Assembly is where your voice can be heard.

The Delegate Assembly is your governance meeting for the entire year.

The Delegate Assembly allows for equal representation. One district. One vote.



# AFFILIATE SPOTLIGHT

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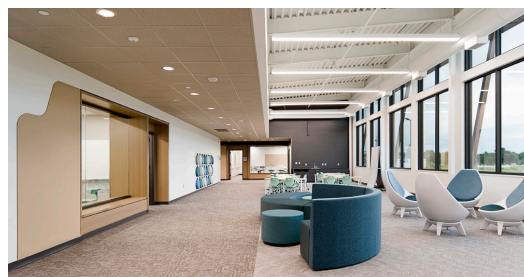
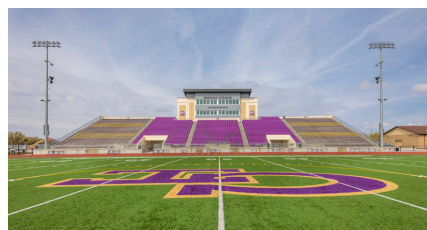
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## 2025



**Legislative Issues Conference - January 26-27, 2025 - Lincoln**

**School Board Member Week in Nebraska - January 26 to February 1, 2025**

**President's Retreat - February 16-17, 2025 - Kearney**

**NAEP State convention - March 19-20, 2025 - Kearney**

**NASB Member Golf Outing - June 11, 2025 - Kearney Country Club**

**School Leaders & Law Conference - June 11-12, 2025 - Kearney**

**ALICAP Summer Workshops / Leadership Workshops - Summer 2025**

**Area Membership Meetings - Fall 2025**

**Labor Relations Conference - October 1-2, 2025 - Lincoln**

**2025 State Education Conference - November 19-21, 2025 - Omaha**

**New Board Member Workshop - December 3, 2025 - Kearney**



**Paul Grieger**  
Managing Director,  
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pgrieger@dadco.com



**Cody Wickham**  
Senior Vice President,  
Public Finance  
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**Andy Forney**  
Senior Vice President,  
Public Finance  
402-392-7988  
aforney@dadco.com

## Building a Better Future with Nebraska's Public Finance Partner

D.A. Davidson & Co. has long been a leader in innovative debt financing for school districts. What we're most proud of are the relationships we've nourished and the strong community improvements that are made as a result.

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- Tax Anticipation / Construction Notes
- Lease-Purchase Financing
- QCPUF Bonds
- Refinancing Bond Issues



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Dundy County Stratton



**Stacy Jolley - President-Elect**  
Millard



**Brad Wilkins - Vice President**  
Ainsworth



**Kim Burry - Past President**  
Bayard

## YOUR NASB OFFICERS AND REGION DIRECTORS

<https://members.nasbonline.org/board-of-directors>



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HTRS



**Region 2 - Sarah Centineo**  
Bellevue



**Region 3 - Renee Vokt**  
Elkhorn



**Region 4 - Elizabeth Kumru**  
Ralston



**Region 5 - Shavonna Holman**  
Omaha



**Region 6 - Ricky Smith**  
Omaha



**Region 7 - Tracy Casady**  
Omaha



**Region 8 - Don Mayhew**  
Lincoln



**Region 9 - Piyush Srivastav**  
Lincoln



**Region 10 - Ed Swotek**  
Malcolm



**Region 11 - Jim Vlach**  
Lyons-Decatur Northeast



**Region 12 - Lisa Wagner**  
Central City



**Region 13 - Marilyn Bohn**  
ESU 10



**Region 14 - Steve Koch**  
Hershey



**Region 15 - Allison Sandman**  
Wauneta-Palisade



**Region 16 - Suzanne Sapp**  
Ashland-Greenwood



**Region 17 - Michelle Reikofski**  
Osmond



**Region 18 - Susan Ernest**  
Leyton



**Region 19 - Amanda McGill Johnson**  
Millard

## YOUR NASB STAFF

<https://members.nasbonline.org/about-us/nasb-staff>



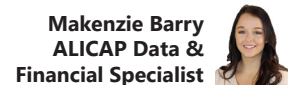
**John Spatz**  
Executive Director



**Nate Alspaugh**  
IT Specialist



**Ben Anderjaska**  
Board Leadership  
Engagement Associate



**Makenzie Barry**  
ALICAP Data &  
Financial Specialist



**Shari Becker**  
Director of Education  
Leadership Search Service



**Matt Belka**  
Director of Marketing,  
Communications & Advocacy



**Megan Boldt**  
Associate Executive Director  
Director of ALICAP



**Craig Caples**  
Director of Technology



**Colby Coash**  
Associate Executive Director  
Dir. of Government Relations



**Katie Corfield**  
Board Leadership Online  
Survey Specialist



**McKenna DeRiese**  
Board Leadership  
Administrative Assistant



**Sharon Endorf**  
Director of  
Member Engagement



**Caden Frank**  
Board Leadership Community  
Engagement Specialist



**Marcia Herring**  
Director of Board Leadership



**Stacie Higgins**  
Board Leadership Specialist



**Sallie Horky**  
Chief Operating Officer



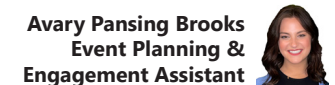
**Rachel Horstman**  
Business Manager



**Kem Loecker**  
Executive Administrative  
Assistant



**Jim Luebbe**  
Director of Policy Services



**Avary Pansing Brooks**  
Event Planning &  
Engagement Assistant



**Stephanie Summers**  
Board Leadership Specialist



**Lindsey Wooton**  
Administrative Specialist

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## YOUR 2024 PLATINUM AFFILIATES


## YOUR 2024 GOLD AFFILIATES


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Watts and Hershberger, P.C.

## ARCHITECTS

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**BCDM Architects**  
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**BVH Architecture**  
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**Carlson West Povondra Architects**  
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**Clark & Enersen**  
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**DLR Group**  
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## AWARDS & PLAQUES

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## BUILDING CONTROLS AND BUILDING SERVICES

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## CONSTRUCTION SERVICES

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**BD Construction**  
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**Boyd Jones**  
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**Hausmann Construction**  
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**MCL Construction**  
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Project Control

**Sampson Construction**  
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## ENERGY SERVICES

**Facility Advocates**  
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## EQUIPMENT AND FURNITURE

**Outdoor Recreation Products**  
PLATINUM LEVEL AFFILIATE

## FINANCIAL SERVICES

Ameritas Investment Company

**D.A. Davidson & CO.**  
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**Nebraska Liquid Asset Fund**  
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**Northland, (First National Capital Markets)**  
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**Piper Sandler**  
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## FOOD SERVICE

**Lunchtime Solutions**  
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Opa! Food Management

## FUNDRAISING

**Omaha Public Schools Foundation**  
GOLD LEVEL AFFILIATE

## INSURANCE SERVICES

**American Fidelity**  
PLATINUM LEVEL AFFILIATE

**Blue Cross Blue Shield of Nebraska**  
GOLD LEVEL AFFILIATE

National Insurance Services

**Public Risk Management/ALICAP**  
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## LEGAL SERVICES

Mueller Robak, LLC

## PLAYGROUND/SCOREBOARDS/SURFACING

**Creative Sites, LLC**  
SILVER LEVEL AFFILIATE

## PLAYGROUND/SCOREBOARDS (CONTINUED)

**Crouch Recreation**  
PLATINUM LEVEL AFFILIATE

Cunningham Recreation/GameTime

Fisher Tracks, Inc.

## SAFETY & SECURITY SERVICES

**One Source The Background Check Company**  
GOLD LEVEL AFFILIATE

## STUDENT SERVICES

**Doane University**  
GOLD LEVEL AFFILIATE

**TeamMates Mentoring Program**  
SILVER LEVEL AFFILIATE

## TECHNOLOGY/SOFTWARE

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**Envisi**  
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**Hamilton**  
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**Sparq Data Solutions**  
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## TRANSPORTATION PRODUCTS

**Cornhusker International**  
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**Master's Transportation**  
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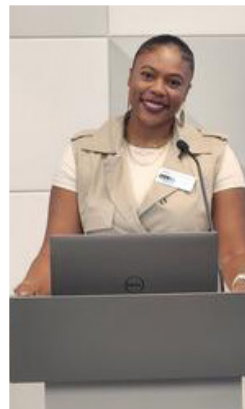
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# NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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# NASB BOARD QUICKS

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



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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>



Last Day To Register For The State Education Conference Is FRIDAY, November 8!

State Education Conference - November 20-22 - Omaha

NASB Delegate Assembly - November 22 - 8:00 AM - Omaha

Download your 'Delegate Handout' for the Delegate Assembly now at <https://members.nasbonline.org/government-relations>



2024 NEW BOARD MEMBER WORKSHOPS

New Board Member Workshops

CALL TO ORDER:

WELCOME TO THE BOARD TABLE

NORFOLK - KEARNEY - GERING - NORTH PLATTE - YORK - LA VISTA

December 2 - Norfolk

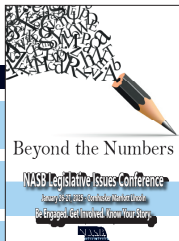
December 3 - Kearney

December 4 - Gering

December 5 - North Platte

December 10 - York

December 11 - La Vista



2025

Legislative Issues Conference - January 26-27 - Lincoln

School Board Member Week - January 26 to February 1

President's Retreat - February 16-17 - Kearney

Continued on Page 2



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# NASB BOARD QUICKS

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



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## PAGE 2

### Educators Health Alliance Sets 2025-26 School Year Rates

Overall premium increase of 5.49% continues single-digit streak

There will be an overall increase of 5.49% in premiums next year for the medical and dental insurance plans used by nearly every Nebraska school district, following action by the Educators Health Alliance (EHA) Board of Directors. The EHA is a consortium of three statewide public school groups that manages the plan. All medical insurance rates and dental insurance rates for active employees and retirees will increase 5.49% from the 2024-25 rate level.

"While our medical claims have increased in the most recent months, we are comfortable approving a rate increase below some of the industry surveys we have seen," said Trish Guinan, EHA Board Chair and NSEA Executive Director. "Given the rate of inflation over the last few years, we are pleased we've been able to maintain our streak of more than 20 years without a double-digit increase in rates, and to average an increase of 4.77% for the last decade."

Read the full release now at [www.ehapan.org/sites/default/files/2025-26-insurance-rate-news-release.pdf](http://www.ehapan.org/sites/default/files/2025-26-insurance-rate-news-release.pdf)

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Bobbie Stuart <bobbie.stuart@bayardtigers.org>

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## Bayard Accts

---

**Todd Kraus** <todd.kraus@sandhillsstate.com>  
To: Bobbie Stuart <bobbie.stuart@bayardtigers.org>

Fri, Nov 8, 2024 at 2:53 PM

Thanks for Information, we could price the general fund acct and depreciation account at a variable 2.79%.  
Let me know what else you need or if the board has other questions or concerns. Thanks!

---



**TODD KRAUS**  
REGIONAL PRESIDENT  
SANDHILLS STATE BANK

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**Sent:** Friday, November 8, 2024 12:39 PM  
**To:** Todd Kraus <todd.kraus@sandhillsstate.com>  
**Subject:** Bayard Accts

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## Gov. Pillen Sends Senators the 2024 School Property Tax Collection Report; Asks Them to

## Address Inconsistencies in State Aid to Schools

**November 08, 2024**

**CONTACT:**

Laura Strimple, (402) 580-9495

### **Gov. Pillen Sends Senators the 2024 School Property Tax Collection Report; Asks Them to Address Inconsistencies in State Aid to Schools**

**LINCOLN, NE** – Governor Jim Pillen is providing state senators with the newly published *2024 School Property Tax Collection Report*, aimed at providing historical context for funding of the state's school districts, the impact of recent legislation in reigning in property tax increases and a request to state senators to consider legislation that will finally address inconsistencies in state aid to schools. The report, compiled by the Governor's Policy and Research Office (GPRO), compares data across each of the state's 244 school districts, accounting for the impact of state aid and property tax increases to taxpayers in those districts.

"We have newly elected state senators who may not have a complete understanding of how the state's funding formula has worked historically, nor the impact of recent legislative initiatives when it comes to setting caps and also providing state funding to those districts," said Gov. Pillen. "This document helps illustrate the impact of those changes and hopefully, inform discussions as we embark on the next legislative session and resume efforts to provide additional property tax relief to Nebraskans."

There are three key findings from the report:

1. Caps are working to slow the growth of school property taxes. It is estimated that in 2024 growth will be 2.7%, the smallest percentage increase since 2018.
2. Cuts in state aid are negatively impacting property tax relief delivery, especially for certain districts.
3. State revenues can eliminate property tax increases enacted by school districts, through the creation of a stable school aid formula.

“The majority of a taxpayer’s property tax bill is tied to their local school district – an average of 60 percent,” said GPRO Director Kenny Zoeller. “One hundred and eleven school districts have had a reduction in state aid in the current year. Some have increased property taxes to help meet that decrease and others have far exceeded it. We need to find a way to better help districts budget for the aid they do get, thereby creating some predictability and hopefully, further reduce what Nebraskans end up paying in property taxes year over year.”

The analysis calls for Nebraska lawmakers to provide greater funding certainty through the Tax Equity and Equalization opportunities Support Act (TEEOSA). That formula has undergone multiple adjustments since its creation in 1990, which has also made it more confusing and has created disparities among districts in how they manage predicting budget shortfalls that are subsequently made up through property tax increases.


“The formula is inconsistent and hits taxpayers hard. It is not fair to them or the schools. Providing certainty to school districts will allow Nebraska to have sustained property tax reductions for the first time in history,” concludes the report.

A copy of the *2024 School Property Tax Collection Report* can be found on the Governor’s website: <https://governor.nebraska.gov/2024-school-property-tax-collection-report> (<https://governor.nebraska.gov/2024-school-property-tax-collection-report>).

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# 2024 School Property Tax Collection Report

[Nebraska Property Tax Plan \(/nebraska-property-tax-plan\)](#)

[2024 School Property Tax Collection Report \(/2024-school-property-tax-collection-report\)](#)



Governor's  
Policy Research  
Office

# 2024 School Property Tax Collection Report



**Prepared by**  
Governor Jim  
Pillen's Office



Governor's  
Policy Research  
Office

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- **Tax Equity and Educational Opportunities Support Act (TEEOSA) Background**
- **Impact**
- **School District Tax Asking Report**
- **Key Findings**
- **Conclusion**

## **Authors**

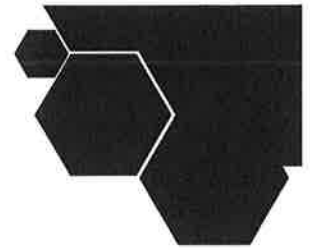
**Kenny Zoeller - Director of the Governor's Policy Research Office**

**Lee Will - Director of the Department of Administrative Services,  
Chief Operations Officer**

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# About Governor's Policy Research Office

Nebraska Governor's Policy Research Office is authorized by Nebraska Statute 84-135. NRS 84-135 (3) states that GPRO may "Prepare special reports and furnish the results of the office's research and other activities through publications, memoranda, briefings, and expert testimony".

GPRO works with legislators, state agencies, and lobbyists to help ensure that Governor Pillen's priorities are being addressed. One of Governor Pillen's top issues is property tax relief for all Nebraskans. The goal of this report is to inform interested parties the impact of pervious legislation on school district property taxes, as well as, help guide future solutions to the issue.



Governor's  
Policy Research  
Office



# Introduction

Property taxes continue to be the number one issue facing Nebraskans.[1] Over the years the State of Nebraska has made numerous attempts to address the high property taxes. These attempts include direct credits to taxpayers, caps on local tax collections, and reform to the state's school finance formula.

As a result of the above efforts, property tax relief programs, when combined, are now the state's largest budget item. In FY2024-2025 Nebraska will spend \$2.8 billion on property tax relief programs, which is over half of the state's mainline budget total.[2] The largest of these programs, the Tax Equity and Educational Opportunities Act (TEEOA) has been a point of contention for lawmakers and multiple attempts have been made to reform this program. There were two recent successful attempts to change aid to public schools to ensure more property tax relief for Nebraskans.

In 2023, the Nebraska Legislature was successful in providing some reform through LB583, introduced by Senator Sanders, which Governor Pillen signed into law on May 31, 2023. This legislation increased the amount of funding school districts received from the state. This increase in funding comes through Foundation Aid, which is \$1,500 per student. This change ensures the state is invested in every child's public education regardless of where they are educated. The state also increased the amount of Special Education Funding reimbursement from 40% to 80%. This was a total increase of over \$300 million. The state of Nebraska is now investing in every student across the state due to LB583.

The second piece of reform was LB243, introduced by Senator Briese, also signed by Governor Pillen on May 31, 2023. This legislation placed a spending limitation, or cap, on local school districts and their boards. LB243 placed a three percent growth cap on local school district property tax requests. There are several exceptions to this cap: student enrollment, English language learners (ELL), and poverty student increases allow for growth above the three percent increase. Additionally, a school board can vote to increase this cap by 4-7% depending on the size of their district. This requires 70% majority.

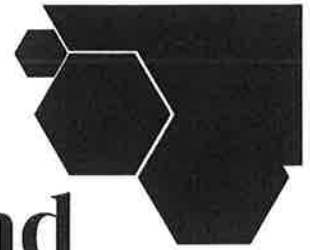
Nebraska's History with property taxes is centered on school funding. School districts make up on average 60% of property tax bills[3]. To lower the amount of property taxes on citizens, increasing the amount of funding from the state to local school districts should be considered as a solution to reducing school district tax asking.

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[1] <https://www.1011now.com/2024/02/16/poll-nebraskans-dire-need-property-tax-relief-support-sales-tax-increase-not-property-tax-caps/>

[2] [https://nebraskalegislature.gov/pdf/reports/fiscal/2024budget\\_special.pdf](https://nebraskalegislature.gov/pdf/reports/fiscal/2024budget_special.pdf)

[3] [https://revenue.nebraska.gov/sites/default/files/doc/pad/research/valuation/2024/CurrentYr\\_VT\\_PieCharts\\_State%20%26%2093%20counties%202023.pdf](https://revenue.nebraska.gov/sites/default/files/doc/pad/research/valuation/2024/CurrentYr_VT_PieCharts_State%20%26%2093%20counties%202023.pdf)



# TEEOSA Background

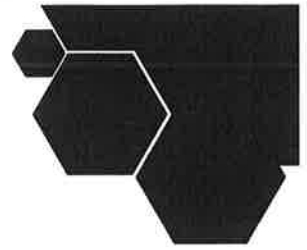
The Nebraska Legislature created the Tax Equity and Educational Opportunities Support Act (TEEOSA) in 1990. The general funding formula for school districts is still in existence today. The history surrounding the formula is complex, yet we still see similar ripples from the original conversations every legislative session. The property tax crisis Nebraska finds itself in today is closely intertwined with both education funding issues in the legislature and ballot initiatives attempted and approved in the past.

At its most simple form, TEEOSA is **NEEDS – RESOURCES = EQUALIZATION AID**. This formula helps dictate how much a school district gets in funding. Needs include things such as basic funding, transportation allowances, and student growth. Resources are how much funding a district gets prior to any state equalization aid. This would include largely, the amount of property taxes raised by the local school district. Meaning, if a school district can collect enough resources from property taxes to cover their needs, they will receive no equalization aid from the state. However, if a district is unable to cover their needs with the resources from taxation, they will receive that difference in state equalization aid. In the 2024/25 school year only 58 school districts will receive equalization aid from the state. [1]

The current TEEOSA formula is not that of 1990, it has seen several tweaks and changes. Nearly every Legislature makes some small change to the formula. While these changes aim to help make the formula easier and more manageable for districts, it also has led to a lot of confusion around the formula for lawmakers. While no one is expected to be an expert on everything, lawmakers, school administrators and the public deserve to be able to easily understand the formula that funds their schools and puts pressure on their paycheck through property tax increases.

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[1] State Aid Calculated by System. <https://www.education.ne.gov/fos/state-aid/>



# Impact

Since the passage of LB243 and LB583 a report has been filed by the Nebraska Department of Education that helps track which schools voted to override their three percent growth rate and by how much. This report helped inform interested parties on which school districts are increasing taxes. This increase in taxation could be due to a loss in state aid from TEEOSA, increasing needs in the community, or simply from overspending. One thing has become clear, the public is much more engaged in the local budget process which can only be viewed as positive for transparency in the spending of tax dollars.

For the 2024/25 Budget Cycle the property tax variation statewide was an increase of \$76,076,585 or 2.8%. This is below the initial stated goal of a 3% cap. However, the data is more complex when looking at an individual district basis.

# School District Tax Asking Report

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## 2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
ADAMS CENTRAL PUBLIC SCHOOLS	153,750	7.3%	63,422	4.0%	406,757	3.0%	623,929	3.6%
AINSWORTH COMMUNITY SCHOOLS	-21,779	-3.5%	33,795	4.0%	78,750	1.3%	90,766	1.2%
ALLEN CONSOLIDATED SCHOOLS	14,657	5.6%	16,349	4.0%	71,686	2.7%	102,692	3.1%
ALLIANCE PUBLIC SCHOOLS	92,246	3.6%	307,165	18.7%	-367,565	-3.0%	31,846	0.2%
ALMA PUBLIC SCHOOLS	159,035	11.6%	20,340	4.0%	120,837	2.8%	300,212	4.8%
AMHERST PUBLIC SCHOOLS	-394,765	-19.1%	18,753	4.0%	268,283	10.4%	-107,729	-2.1%
ANSELMO-MERNA PUBLIC SCHOOLS	141,998	24.5%	11,225	4.0%	76,511	2.2%	229,734	5.3%
ANSLEY PUBLIC SCHOOLS	-6,576	-2.1%	9,887	4.0%	71,145	2.3%	74,456	2.0%
ARAPAHOE PUBLIC SCHOOLS	-37,608	-6.4%	16,486	4.0%	183,816	5.1%	162,694	3.5%
ARCADIA PUBLIC SCHOOLS	53,651	4.1%	9,609	4.0%	54,952	2.8%	118,212	3.4%
ARLINGTON PUBLIC SCHOOLS	225,959	11.1%	50,358	5.4%	520,547	7.5%	796,864	8.1%
ARNOLD PUBLIC SCHOOLS	5,769	1.5%	8,813	4.0%	76,378	2.3%	90,960	2.3%
ARTHUR COUNTY SCHOOLS	-12,714	-2.8%	7,372	4.0%	-1,010	0.0%	-6,352	-0.2%
ASHLAND-GREENWOOD PUBLIC SCHS	28,793	1.5%	86,799	5.4%	-443,925	-5.3%	-328,333	-2.8%
AUBURN PUBLIC SCHOOLS	-1,209,264	-29.6%	52,341	3.6%	1,639,826	22.6%	482,903	3.8%
AURORA PUBLIC SCHOOLS	-8,602	-0.4%	74,859	4.0%	0	0.0%	66,257	0.4%
AXTELL COMMUNITY SCHOOLS	175,138	20.9%	12,216	4.0%	123,853	2.5%	311,207	5.1%
BANCROFT-ROSALIE COMM SCHOOLS	-120,261	-10.7%	36,613	8.8%	-348,484	-11.3%	-432,132	-9.4%
BANNER COUNTY PUBLIC SCHOOLS	-133,139	-20.5%	11,986	4.0%	59,666	2.2%	-61,487	-1.7%
BATTLE CREEK PUBLIC SCHOOLS	-168,423	-9.7%	22,811	4.0%	122,006	2.3%	-23,606	-0.3%
BAYARD PUBLIC SCHOOLS	-427,947	-23.2%	13,787	3.0%	426,907	11.8%	12,747	0.2%
BEATRICE PUBLIC SCHOOLS	395,160	7.2%	148,182	4.3%	529,641	3.3%	1,072,983	4.3%
BELLEVUE PUBLIC SCHOOLS	-1,499,700	-2.9%	597,986	4.0%	4,191,129	8.9%	3,289,415	2.9%
BENNINGTON PUBLIC SCHOOLS	-5,538,891	-28.3%	27,931	0.7%	2,580,866	10.0%	-2,930,094	-5.9%
BERTRAND PUBLIC SCHOOLS	-6,205	-1.6%	19,154	4.0%	60,606	1.2%	73,555	1.2%
BLAIR COMMUNITY SCHOOLS	-121,304	-3.2%	106,421	4.0%	-402,433	-2.0%	-417,316	-1.6%
BLOOMFIELD COMMUNITY SCHOOLS	8,438	2.0%	14,964	4.1%	779,162	19.7%	802,564	16.9%
BLUE HILL PUBLIC SCHOOLS	35,587	3.3%	24,487	4.0%	75,550	2.1%	135,624	2.6%
BOONE CENTRAL SCHOOLS	87,021	6.4%	32,397	4.0%	-637,472	-8.0%	-518,054	-5.1%
BOYD COUNTY SCHOOLS	-23,581	-4.2%	22,292	4.0%	360,985	7.6%	359,696	6.1%
BRADY PUBLIC SCHOOLS	34,389	4.9%	10,917	3.4%	69,856	2.2%	115,162	2.7%
BRIDGEPORT PUBLIC SCHOOLS	146,072	9.2%	31,960	4.6%	203,843	3.0%	381,875	4.2%
BROKEN BOW PUBLIC SCHOOLS	-3,078	-0.2%	38,880	4.0%	-271,005	-3.5%	-235,203	-2.3%
BRUNING-DAVENPORT UNIFIED SYS	5,950	2.0%	14,412	4.0%	320,989	7.3%	341,351	6.8%
BURWELL PUBLIC SCHOOLS	-36,041	-4.6%	12,650	4.0%	184,979	3.9%	161,588	2.7%
CALLAWAY PUBLIC SCHOOLS	-8,731	-3.2%	17,913	4.0%	-90,383	-2.7%	-81,201	-2.0%
CAMBRIDGE PUBLIC SCHOOLS	-105,038	-12.2%	13,186	4.0%	294,357	8.5%	202,505	4.3%
CEDAR BLUFFS PUBLIC SCHOOLS	-24,243	-0.6%	24,599	4.0%	599	0.0%	955	0.0%
CENTENNIAL PUBLIC SCHOOLS	6,611	0.8%	29,256	3.5%	155,246	1.9%	191,113	2.0%
CENTRAL CITY PUBLIC SCHOOLS	39,608	3.3%	57,321	3.7%	232,322	2.5%	329,251	2.7%
CENTRAL VALLEY PUBLIC SCHOOLS	26,432	5.8%	46,849	5.3%	189,169	2.7%	262,450	3.1%
CENTURA PUBLIC SCHOOLS	97,603	9.8%	26,739	4.0%	203,791	3.3%	328,133	4.2%
CHADRON PUBLIC SCHOOLS	900,740	19.3%	41,716	4.0%	151,516	2.2%	1,093,972	8.7%
CHAMBERS PUBLIC SCHOOLS	20,326	9.3%	7,859	4.0%	141,437	6.0%	169,622	6.2%
CHASE COUNTY SCHOOLS	195,647	17.0%	25,530	4.0%	205,375	2.5%	426,552	4.3%
CLARKSON PUBLIC SCHOOLS	-67,058	-16.3%	32,289	7.2%	-13,036	-0.4%	-47,805	-1.1%
CODY-KILGORE PUBLIC SCHS	-122,985	-8.4%	22,842	10.8%	-12,001	-0.6%	-112,144	-3.2%
COLUMBUS PUBLIC SCHOOLS	2,134,889	15.0%	484,344	9.3%	-435,334	-1.5%	2,183,899	4.6%
CONESTOGA PUBLIC SCHOOLS	5,510	0.5%	42,266	4.0%	213,364	2.4%	261,140	2.3%
COZAD COMMUNITY SCHOOLS	-246,843	-8.6%	44,992	3.6%	450,473	4.8%	248,622	1.8%
CRAWFORD PUBLIC SCHOOLS	4,968	0.9%	5,650	4.0%	303,030	10.8%	313,648	9.0%
CREEK VALLEY SCHOOLS	11,027	4.2%	16,793	4.0%	-29,845	-0.8%	-2,025	0.0%
CREIGHTON COMMUNITY PUBLIC SCHOOLS	77,881	16.8%	21,894	4.0%	0	0.0%	99,775	1.8%
CRETE PUBLIC SCHOOLS	1,646,252	15.1%	105,159	4.0%	77,015	0.5%	1,828,426	6.6%
CROFTON COMMUNITY SCHOOLS	15,747	1.7%	26,086	4.0%	163,711	3.2%	205,544	3.1%
CROSS COUNTY COMMUNITY SCHOOLS	6,610	0.9%	32,970	6.2%	130,841	2.3%	170,421	2.5%
DAVID CITY PUBLIC SCHOOLS	45,988	4.2%	62,383	4.0%	164,647	1.5%	273,018	2.0%
DESHLER PUBLIC SCHOOLS	-37,096	-6.7%	24,991	4.0%	427,733	10.5%	415,628	7.9%
DILLER-ODELL PUBLIC SCHOOLS	26,967	4.2%	14,849	4.0%	-191,009	-4.2%	-149,193	-2.7%
DONIPHAN-TRUMBULL PUBLIC SCHS	15,253	2.1%	18,818	2.9%	181,426	2.7%	215,497	2.6%
DORCHESTER PUBLIC SCHOOL	89,059	17.7%	33,684	10.9%	65,657	2.2%	188,400	4.9%
DOUGLAS COUNTY WEST	102,695	3.7%	60,869	4.4%	439,098	3.8%	602,662	3.9%
DUNDY CO STRATTON PUBLIC SCHS	-24,015	-5.3%	19,412	6.1%	132,607	2.2%	128,004	1.9%
EAST BUTLER PUBLIC SCHOOLS	16,407	3.4%	34,872	5.3%	160,154	2.2%	211,433	2.5%
ELBA PUBLIC SCHOOLS	1,189	0.1%	7,345	4.0%	44,819	2.5%	53,353	1.7%
ELGIN PUBLIC SCHOOLS	49,190	8.5%	17,365	4.0%	270,100	8.0%	336,655	7.7%
ELKHORN PUBLIC SCHOOLS	323,990	1.6%	514,433	4.0%	-12,585,032	-13.9%	-11,746,609	-9.5%

# 2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

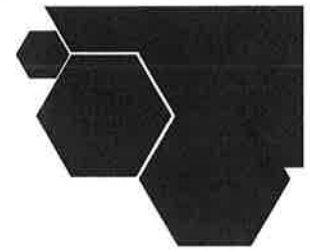
School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
ELKHORN VALLEY SCHOOLS	47,855	6.7%	30,034	4.3%	136,747	2.5%	214,636	3.1%
ELM CREEK PUBLIC SCHOOLS	51,700	6.6%	21,190	4.6%	449,104	11.1%	521,994	9.9%
ELMWOOD-MURDOCK PUBLIC SCHOOLS	51,291	3.8%	26,085	4.0%	-48,269	-0.9%	29,107	0.4%
ELWOOD PUBLIC SCHOOLS	-28,575	-8.4%	11,430	4.0%	109,124	2.9%	91,979	2.1%
EMERSON-HUBBARD PUBLIC SCHOOLS	-33,800	-8.2%	46,333	9.7%	-66,826	-1.8%	-54,293	-1.2%
EUSTIS-FARNAM PUBLIC SCHOOLS	1,210	0.4%	11,617	4.2%	303,096	8.5%	315,923	7.7%
EXETER-MILLIGAN PUBLIC SCHOOLS	8,942	3.3%	36,234	6.3%	118,761	2.7%	163,937	3.1%
FAIRBURY PUBLIC SCHOOLS	6,398	0.5%	77,806	4.0%	20,537	0.2%	104,741	0.7%
FALLS CITY PUBLIC SCHOOLS	-20,762	-1.4%	65,199	4.0%	-351,559	-4.0%	-307,122	-2.6%
FILLMORE CENTRAL PUBLIC SCHS	6,382	0.7%	54,872	4.0%	0	0.0%	61,254	0.6%
FORT CALHOUN COMMUNITY SCHS	498,445	13.0%	42,393	5.0%	-145,544	-2.2%	395,294	3.5%
FRANKLIN PUBLIC SCHOOLS	16,052	2.6%	21,329	4.0%	-216,287	-4.6%	-178,906	-3.1%
FREEMAN PUBLIC SCHOOLS	45,959	2.8%	16,412	4.0%	172,821	3.6%	235,192	3.4%
FREMONT PUBLIC SCHOOLS	833,108	4.0%	247,732	4.1%	1,291,069	3.9%	2,371,909	4.0%
FRIEND PUBLIC SCHOOLS	-17,270	-4.5%	11,060	4.0%	62,308	1.8%	56,098	1.4%
FULLERTON PUBLIC SCHOOLS	-463	-0.1%	21,145	4.0%	87,435	1.9%	108,117	1.9%
GARDEN COUNTY SCHOOLS	38,871	12.7%	17,550	4.6%	317,080	9.5%	373,501	9.3%
GERING PUBLIC SCHOOLS	-123,004	-1.3%	63,954	4.1%	870,855	8.6%	811,805	3.8%
GIBBON PUBLIC SCHOOLS	-237,651	-20.9%	26,978	4.0%	431,476	6.5%	220,803	2.6%
GILTNER PUBLIC SCHOOLS	250,135	21.2%	14,011	4.0%	-39,381	-1.3%	224,765	4.9%
GORDON-RUSHVILLE PUBLIC SCHS	-6,748	-0.8%	47,628	6.9%	108,037	1.3%	148,917	1.5%
GOTHENBURG PUBLIC SCHOOLS	-119,095	-6.9%	37,906	3.5%	594,533	6.2%	513,344	4.2%
GRAND ISLAND PUBLIC SCHOOLS	5,495,102	8.7%	492,180	4.0%	1,724,299	3.8%	7,711,581	6.4%
GRETNA PUBLIC SCHOOLS	-5,987,276	-25.9%	322,234	4.0%	10,184,719	22.8%	4,519,677	6.0%
HAMPTON PUBLIC SCHOOLS	-50,740	-6.0%	11,488	4.0%	181,952	7.5%	142,700	4.0%
HARTINGTON NEWCASTLE PUBLIC SCHOOLS	-17,440	-2.6%	32,243	3.3%	46,286	0.7%	61,089	0.8%
HARVARD PUBLIC SCHOOLS	-6,662	-2.0%	34,195	4.0%	-9,400	-0.3%	18,133	0.4%
HASTINGS PUBLIC SCHOOLS	191,232	0.9%	306,110	5.0%	396,892	2.3%	894,234	2.0%
HAY SPRINGS PUBLIC SCHOOLS	21,914	1.4%	3,658	2.6%	130,182	7.1%	155,754	4.4%
HAYES CENTER PUBLIC SCHOOLS	16,642	7.9%	7,134	4.0%	41,666	1.5%	65,442	2.0%
HEARTLAND COMMUNITY SCHOOLS	-9,160	-1.6%	28,930	4.0%	46,443	1.1%	66,213	1.2%
HEMINGFORD PUBLIC SCHOOLS	15,757	1.3%	20,063	4.0%	75,365	1.2%	111,185	1.3%
HERSHEY PUBLIC SCHOOLS	-39,991	-1.2%	16,296	4.0%	168,839	3.1%	151,144	1.8%
HIGH PLAINS COMMUNITY SCHOOLS	-16,894	-4.7%	20,440	4.0%	145,689	2.6%	149,235	2.3%
HITCHCOCK CO SCH SYSTEM	-20,685	-4.4%	62,782	16.0%	108,081	2.7%	150,178	3.1%
HOLDREGE PUBLIC SCHOOLS	27,498	1.6%	68,047	4.0%	317,016	2.8%	412,561	2.8%
HOMER COMMUNITY SCHOOLS	152,062	8.2%	27,356	4.0%	213,855	6.5%	393,273	6.8%
HOWELLS-DODGE CONSOLIDATED SCHOOLS	5,901	1.2%	15,098	4.0%	116,860	2.5%	137,859	2.5%
HUMBOLDT TABLE ROCK STEINAUER	24,464	5.5%	42,447	4.6%	319,815	5.6%	386,726	5.4%
HUMPHREY PUBLIC SCHOOLS	-157,895	-13.8%	61,814	8.6%	99,157	2.5%	3,076	0.1%
HYANNIS AREA SCHOOLS	-28,997	-9.3%	8,885	4.2%	50,876	1.8%	30,764	0.9%
JOHNSON CO CENTRAL PUBLIC SCHS	23,673	3.0%	33,838	4.1%	665,418	8.4%	722,929	7.6%
JOHNSON-BROCK PUBLIC SCHOOLS	-43,226	-3.7%	11,795	4.0%	220,920	7.8%	189,489	4.4%
KEARNEY PUBLIC SCHOOLS	-254,504	-2.5%	280,848	4.0%	1,770,087	3.8%	1,796,431	2.8%
KENESAW PUBLIC SCHOOLS	-131,840	-18.0%	13,190	4.0%	97,909	2.3%	-20,741	-0.4%
KEYA PAHA COUNTY SCHOOLS	11,543	8.3%	4,187	4.0%	181,906	8.1%	197,636	7.9%
KIMBALL PUBLIC SCHOOLS	6,756	1.1%	16,625	2.9%	452,000	7.8%	475,381	6.8%
LAKEVIEW COMMUNITY SCHOOLS	590,963	31.8%	86,577	6.7%	324,062	3.4%	1,001,602	7.8%
LAUREL-CONCORD-COLERIDGE SCHOOL	-13,817	-2.1%	36,009	4.0%	437,985	5.6%	460,177	4.9%
LEIGH COMMUNITY SCHOOLS	126,242	25.5%	10,187	4.0%	100,515	2.6%	236,944	5.1%
LEWISTON CONSOLIDATED SCHOOLS	43,636	6.9%	10,345	4.1%	-100,739	-3.0%	-46,758	-1.1%
LEXINGTON PUBLIC SCHOOLS	2,152,859	9.3%	165,268	4.5%	422,581	3.4%	2,740,708	6.9%
LEYTON PUBLIC SCHOOLS	100,916	46.3%	4,042	2.6%	88,875	2.2%	193,833	4.3%
LINCOLN PUBLIC SCHOOLS	-31,852,607	-30.4%	3,355,167	5.5%	31,571,507	9.6%	3,074,067	0.6%
LITCHFIELD PUBLIC SCHOOLS	45,745	24.2%	7,343	4.0%	-57,319	-2.1%	-4,231	-0.1%
LOGAN VIEW PUBLIC SCHOOLS	-170,776	-10.9%	36,875	4.0%	-24,580	-0.3%	-158,481	-1.7%
LOOMIS PUBLIC SCHOOLS	107,755	9.5%	11,642	4.0%	169,122	5.0%	288,519	6.0%
LOUISVILLE PUBLIC SCHOOLS	-31,112	-2.2%	66,545	8.3%	214,885	2.9%	250,318	2.6%
LOUP CITY PUBLIC SCHOOLS	12,024	2.6%	18,230	4.1%	-83,716	-1.6%	-53,462	-0.9%
LOUP COUNTY PUBLIC SCHOOLS	13,595	11.5%	6,538	4.0%	66,414	2.9%	86,547	3.3%
LYONS-DECATUR NORTHEAST SCHS	44,621	10.5%	35,679	4.7%	9,091	0.2%	89,391	1.6%
MADISON PUBLIC SCHOOLS	25,121	3.1%	27,862	4.0%	174,268	2.3%	227,251	2.5%
MALCOLM PUBLIC SCHOOLS	-236,272	-6.8%	22,839	3.7%	143,455	3.4%	-69,978	-0.8%
MAXWELL PUBLIC SCHOOLS	87,104	4.9%	16,154	4.0%	-134,318	-5.4%	-31,060	-0.7%
MAYWOOD PUBLIC SCHOOLS	176,651	25.8%	7,605	4.0%	223,353	7.2%	407,609	10.2%
MC COOK PUBLIC SCHOOLS	25,353	0.5%	85,453	4.0%	251,618	2.7%	362,424	2.2%
MC COOL JUNCTION PUBLIC SCHS	-3,428	-0.3%	22,591	4.0%	170,202	5.7%	189,365	4.0%

## 2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
MC PHERSON COUNTY SCHOOLS	19,213	22.6%	4,521	4.0%	127,117	5.2%	150,851	5.7%
MEAD PUBLIC SCHOOLS	-70,672	-6.3%	11,655	4.1%	62,779	1.5%	3,762	0.1%
MEDICINE VALLEY PUBLIC SCHOOLS	-308,252	-32.7%	88,743	32.2%	367,171	11.1%	147,662	3.3%
MERIDIAN PUBLIC SCHOOLS	-1,352	-0.1%	6,374	4.0%	66,798	2.3%	71,820	1.7%
MILFORD PUBLIC SCHOOLS	-826,538	-32.3%	46,835	4.2%	226,332	3.0%	-553,371	-4.9%
MILLARD PUBLIC SCHOOLS	-10,814,136	-14.4%	1,093,497	4.0%	14,930,039	10.1%	5,209,400	2.1%
MINATARE PUBLIC SCHOOLS	-26,744	-0.9%	-9,887	-3.7%	5,252	1.0%	-31,379	-0.8%
MINDEN PUBLIC SCHOOLS	-40,471	-3.1%	45,052	4.0%	261,375	2.4%	265,956	2.0%
MITCHELL PUBLIC SCHOOLS	-407,533	-8.8%	17,038	2.9%	67,341	2.1%	-323,154	-3.8%
MORRILL PUBLIC SCHOOLS	-587,030	-29.2%	21,335	4.0%	209,976	4.4%	-355,719	-4.9%
MULLEN PUBLIC SCHOOLS	-14,790	-3.1%	14,233	4.0%	31,425	1.0%	30,868	0.8%
NEBRASKA CITY PUBLIC SCHOOLS	201,067	4.4%	118,026	5.4%	313,131	2.8%	632,224	3.5%
NELIGH-OAKDALE SCHOOLS	-19,862	-3.6%	32,049	4.0%	-826,005	-14.4%	-813,818	-11.5%
NEWMAN GROVE PUBLIC SCHOOLS	3,414	1.0%	11,050	4.0%	74,151	1.9%	88,615	2.0%
NIOBRARA PUBLIC SCHOOLS	222,151	12.8%	24,140	4.0%	0	0.0%	246,291	5.9%
NORFOLK PUBLIC SCHOOLS	577,781	5.6%	238,805	4.0%	492,879	1.5%	1,309,465	2.6%
NORRIS SCHOOL DIST 160	-393,368	-7.4%	127,672	5.8%	627,080	3.3%	361,384	1.4%
NORTH BEND CENTRAL PUBLIC SCHS	182,288	12.6%	34,699	4.5%	70,398	1.0%	287,385	3.0%
NORTH PLATTE PUBLIC SCHOOLS	-434,969	-4.4%	224,970	4.8%	329,758	1.1%	119,759	0.3%
NORTHWEST PUBLIC SCHOOLS	279,791	2.8%	46,186	4.0%	-435,722	-6.1%	-109,745	-0.6%
OAKLAND CRAIG PUBLIC SCHOOLS	-14,859	-2.4%	34,908	4.6%	80,010	1.4%	100,059	1.4%
OGALLALA PUBLIC SCHOOLS	-37,280	-2.7%	44,108	3.6%	202,021	1.9%	208,849	1.6%
OMAHA PUBLIC SCHOOLS	32,139,328	11.3%	2,554,270	4.1%	-12,579,529	-3.8%	22,114,069	3.3%
O'NEILL PUBLIC SCHOOLS	834	0.1%	52,060	4.0%	-333,668	-3.0%	-280,774	-2.0%
ORD PUBLIC SCHOOLS	-4,408	-0.5%	29,945	4.0%	306,369	4.7%	331,906	4.1%
OSCEOLA PUBLIC SCHOOLS	9,589	2.6%	27,548	6.4%	25,600	0.6%	62,737	1.2%
OSMOND COMMUNITY SCHOOLS	-30,974	-8.4%	40,393	7.9%	99,829	3.1%	109,248	2.7%
OVERTON PUBLIC SCHOOLS	-44,217	-5.5%	12,021	4.0%	151,515	4.3%	119,319	2.6%
PALMER PUBLIC SCHOOLS	83,314	4.8%	30,331	8.5%	77,210	2.5%	190,855	3.7%
PALMYRA DISTRICT O R 1	1,960,185	115.0%	31,257	4.0%	-1,128,708	-18.3%	862,734	10.0%
PAPILLION-LA VISTA PUBLIC SCH	-7,619,008	-26.6%	725,513	4.1%	5,566,482	6.7%	-1,327,013	-1.0%
PAWNEE CITY PUBLIC SCHOOLS	-163,448	-14.5%	36,486	6.0%	69,220	2.1%	-57,742	-1.2%
PAXTON CONSOLIDATED SCHOOLS	59,944	7.6%	52,676	22.8%	271,010	9.3%	383,630	9.8%
PENDER PUBLIC SCHOOLS	43,145	3.7%	29,830	3.7%	122,410	2.2%	195,385	2.6%
PERKINS COUNTY SCHOOLS	30,132	4.7%	19,570	4.0%	342,425	5.1%	392,127	5.0%
PIERCE PUBLIC SCHOOLS	102,342	6.9%	-30,228	-3.6%	293,054	3.8%	365,168	3.7%
PLAINVIEW PUBLIC SCHOOLS	31,384	5.8%	17,024	3.0%	130,733	2.5%	179,141	2.8%
PLATTSMOUTH COMMUNITY SCHOOLS	295,770	7.1%	118,521	4.1%	532,437	4.9%	946,728	5.3%
PLEASANTON PUBLIC SCHOOLS	250,561	40.2%	17,094	4.0%	149,664	4.0%	417,319	8.7%
PONCA PUBLIC SCHOOLS	-157,089	-8.7%	28,530	5.2%	697,195	15.0%	568,636	8.1%
POTTER-DIX PUBLIC SCHOOLS	-18,084	-2.7%	11,998	4.0%	61,838	2.1%	55,752	1.4%
RALSTON PUBLIC SCHOOLS	1,010,552	10.4%	175,750	4.0%	1,380,007	6.2%	2,566,309	7.1%
RANDOLPH PUBLIC SCHOOLS	-7,618	-1.8%	32,748	11.0%	85,859	2.6%	110,989	2.7%
RAVENNA PUBLIC SCHOOLS	-8,912	-1.5%	39,426	4.1%	-90,475	-1.6%	-59,961	-0.8%
RAYMOND CENTRAL PUBLIC SCHOOLS	19,699	1.6%	46,712	4.0%	298,463	3.3%	364,874	3.2%
RED CLOUD COMMUNITY SCHOOLS	14,116	2.0%	18,924	4.0%	-122,763	-3.4%	-89,723	-1.9%
RIVERSIDE PUBLIC SCHOOLS	-40,752	-9.8%	13,217	4.0%	226,263	5.0%	198,728	3.7%
ROCK COUNTY PUBLIC SCHOOLS	-77,172	-12.6%	14,126	4.0%	-101,010	-2.6%	-164,056	-3.4%
SANDHILLS PUBLIC SCHOOLS	-67,839	-26.4%	4,924	4.0%	184,578	6.8%	121,663	3.9%
SANTEE COMMUNITY SCHOOLS	-13,930	-0.3%	29,454	3.4%	18,185	28.6%	33,709	0.7%
SARGENT PUBLIC SCHOOLS	-13,188	-5.1%	7,811	4.0%	29,344	1.0%	23,967	0.7%
SCHUYLER COMMUNITY SCHOOLS	-1,079,839	-22.9%	154,118	9.8%	2,021,060	12.8%	1,095,339	5.0%
SCOTTSBLUFF PUBLIC SCHOOLS	-119,835	-0.6%	12,821	0.2%	-2,644,450	-15.5%	-2,751,464	-6.6%
SCRIBNER-SNYDER COMMUNITY SCHS	9,566	3.3%	13,121	4.0%	43,498	1.1%	66,185	1.5%
SEWARD PUBLIC SCHOOLS	-33,469	-1.4%	94,470	4.0%	333,333	2.5%	394,334	2.1%
SHELBY - RISING CITY PUBLIC SCHOOLS	-25,792	-2.2%	87,753	14.6%	308,638	5.9%	370,599	5.3%
SHELTON PUBLIC SCHOOLS	49,976	12.2%	18,329	4.0%	213,582	5.2%	281,887	5.6%
SHICKLEY PUBLIC SCHOOLS	-37,053	-9.1%	10,366	4.0%	85,824	2.1%	59,137	1.2%
SIDNEY PUBLIC SCHOOLS	-465,167	-8.4%	43,858	3.7%	-1,258	0.0%	-422,567	-2.8%
SILVER LAKE PUBLIC SCHOOLS	-6,321	-1.9%	23,363	4.0%	-555,076	-12.0%	-538,034	-9.7%
SIOUX COUNTY PUBLIC SCHOOLS	29,460	22.6%	11,702	6.2%	75,401	2.0%	116,563	2.8%
SO SIOUX CITY COMMUNITY SCHS	651,064	2.3%	1,328,418	19.8%	-257,434	-1.8%	1,722,048	3.5%
SOUTH CENTRAL NEBRASKA UNIFIED 5	18,814	1.7%	65,838	4.0%	28,300	0.2%	112,952	0.8%
SOUTH PLATTE PUBLIC SCHOOLS	-92,862	-12.2%	125,171	39.9%	438,935	14.2%	471,244	11.3%
SOUTHERN SCHOOL DIST 1	476,620	31.7%	28,346	4.0%	393,458	8.6%	898,424	13.2%
SOUTHERN VALLEY SCHOOLS	10,671	1.8%	29,266	4.0%	270,983	4.1%	310,920	4.0%
SOUTHWEST PUBLIC SCHOOLS	101,895	22.9%	13,721	4.1%	-904,230	-18.9%	-788,614	-14.2%

## 2023-24 Compared to 2024-25: Total Year-Over-Year Aid Variation

School District Name	State Aid Variation		SPED Variation		Property Tax Variation		Overall Variation	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	292,054	10.0%	85,697	5.0%	-542,593	-3.3%	-164,842	-0.8%
ST EDWARD PUBLIC SCHOOLS	8,434	3.2%	18,226	4.0%	67,631	2.2%	94,291	2.4%
ST PAUL PUBLIC SCHOOLS	-488,113	-26.8%	20,222	3.0%	198,989	2.8%	-268,902	-2.8%
STANTON COMMUNITY SCHOOLS	15,082	2.3%	29,907	4.0%	22,225	0.4%	67,214	0.9%
STAPLETON PUBLIC SCHOOLS	-181,672	-31.0%	13,412	4.7%	371,732	14.4%	203,472	5.9%
STERLING PUBLIC SCHOOLS	2,903	0.9%	11,447	4.5%	80,003	2.5%	94,353	2.5%
STUART PUBLIC SCHOOLS	211,421	15.9%	10,464	4.0%	156,968	8.9%	378,853	11.3%
SUMMERLAND PUBLIC SCHOOLS	10,813	1.6%	30,525	3.9%	142,643	2.4%	183,981	2.5%
SUMNER-EDDYVILLE-MILLER SCHS	60,377	11.7%	15,962	4.0%	-287,420	-7.2%	-211,081	-4.3%
SUPERIOR PUBLIC SCHOOLS	119,929	13.4%	36,822	4.0%	164,342	2.8%	321,093	4.2%
SUTHERLAND PUBLIC SCHOOLS	-110,235	-18.2%	227,726	71.3%	69,946	1.5%	187,437	3.3%
SUTTON PUBLIC SCHOOLS	17,825	1.9%	20,713	4.0%	-173,263	-3.0%	-134,725	-1.9%
SYRACUSE-DUNBAR-AVOCA SCHOOLS	42,543	3.3%	48,363	4.0%	230,847	2.8%	321,753	3.0%
TEKAMAH-HERMAN COMMUNITY SCHS	-1,886	-0.2%	34,296	4.0%	187,230	2.6%	219,640	2.5%
THAYER CENTRAL COMMUNITY SCHS	-11,070	-1.7%	18,985	4.0%	151,243	2.5%	159,158	2.2%
THEDFORD PUBLIC SCHOOLS	-59,864	-16.2%	6,162	4.3%	254,269	12.4%	200,567	7.8%
TRI COUNTY PUBLIC SCHOOLS	257,450	23.9%	26,213	4.8%	819,437	12.7%	1,103,100	13.7%
TWIN RIVER PUBLIC SCHOOLS	-4,259	-0.6%	111,638	14.9%	-697,417	-8.1%	-590,038	-5.9%
UMO N HO N NATION PUBLIC SCHS	119,353	1.6%	46,067	4.0%	-195,384	-100.0%	-29,964	-0.3%
VALENTINE COMMUNITY SCHOOLS	-9,692	-1.0%	59,808	5.3%	199,719	2.4%	249,835	2.4%
VERDIGRE PUBLIC SCHOOLS	33,922	12.8%	10,282	4.0%	13,575	0.5%	57,779	1.8%
WAHOO PUBLIC SCHOOLS	72,009	4.1%	79,752	4.0%	253,966	2.1%	405,727	2.6%
WAKEFIELD PUBLIC SCHOOLS	-655,290	-24.3%	45,625	7.0%	862,104	18.3%	252,439	3.1%
WALLACE PUBLIC SCH DIST 65 R	-104,499	-21.4%	14,490	4.0%	35,188	0.8%	-54,821	-1.1%
WALTHILL PUBLIC SCHOOLS	-272,027	-7.6%	36,833	4.0%	302,525	14.7%	67,331	1.0%
WAUNETA-PALISADE PUBLIC SCHS	-40,499	-11.1%	112,071	138.7%	77,549	2.0%	149,121	3.4%
WAUSA PUBLIC SCHOOLS	44,922	11.6%	37,811	8.9%	153,428	4.9%	236,161	6.0%
WAVERLY SCHOOL DISTRICT 145	-39,931	-1.1%	212,817	7.1%	352,173	1.6%	525,059	1.8%
WAYNE COMMUNITY SCHOOLS	123,588	7.3%	52,209	4.0%	275,821	2.8%	451,618	3.5%
WEeping WATER PUBLIC SCHOOLS	-26,184	-5.7%	6,341	2.0%	48,755	1.1%	28,912	0.6%
WEST HOLT PUBLIC SCHOOLS	-23,018	-3.3%	30,263	4.0%	164,009	2.6%	171,254	2.2%
WEST POINT PUBLIC SCHOOLS	10,833	0.9%	16,760	1.8%	161,609	1.7%	189,202	1.7%
WESTSIDE COMMUNITY SCHOOLS	1,007,866	3.4%	472,395	4.0%	-1,003,599	-2.2%	476,662	0.6%
WHEELER CENTRAL SCHOOLS	10,996	6.1%	7,734	5.8%	86,320	2.3%	105,050	2.5%
WILBER-CLATONIA PUBLIC SCHOOLS	-81,826	-6.2%	32,693	4.0%	-44,000	-0.6%	-93,133	-1.0%
WILCOX-HILDRETH PUBLIC SCHOOLS	25,725	7.2%	18,409	4.0%	136,668	2.4%	180,802	2.7%
WINNEBAGO PUBLIC SCHOOLS	-233,880	-3.1%	115,970	4.0%	-89,259	-6.9%	-207,169	-1.8%
WINSIDE PUBLIC SCHOOLS	-2,268	-0.2%	12,415	4.0%	35,700	1.1%	45,847	1.0%
WISNER-PILGER PUBLIC SCHOOLS	1,297	0.1%	32,901	4.0%	-90,739	-1.5%	-56,541	-0.7%
WOOD RIVER RURAL SCHOOLS	16,453	2.1%	34,529	4.0%	253,848	3.2%	304,830	3.2%
WYNOT PUBLIC SCHOOLS	50,157	3.6%	12,895	5.4%	55,070	2.6%	118,122	3.2%
YORK PUBLIC SCHOOLS	-147,778	-4.8%	98,983	4.0%	355,816	2.7%	307,021	1.6%
YUTAN PUBLIC SCHOOLS	-368,040	-14.1%	25,912	4.0%	3,815	0.1%	-338,313	-4.5%
	<b>-16,581,144</b>	<b>-1.4%</b>	<b>21,763,972</b>	<b>4.8%</b>	<b>76,076,585</b>	<b>2.8%</b>	<b>81,250,413</b>	<b>1.9%</b>



# Key Findings

## 1. Caps are slowing the growth of school property taxes.

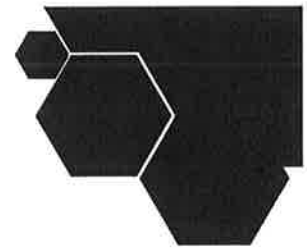
For the 2024 property tax year, Nebraskans will see the smallest increase in their school property taxes since 2018. This resulted in the smallest percentage increase in property taxes year over year in this century.

Year	School Districts SchTaxes + SchBond	Year Over Year Increase	% Change	Year	School Districts SchTaxes + SchBond	Year Over Year Increase	% Change
2000	\$ 1,043,281,114.25	-		2013	\$ 2,024,910,737.07	\$ 102,272,463.28	5.3%
2001	\$ 1,078,506,899.98	\$ 35,225,785.73	3.4%	2014	\$ 2,139,647,683.79	\$ 114,736,946.72	5.7%
2002	\$ 1,143,578,888.55	\$ 65,071,988.57	6.0%	2015	\$ 2,280,164,355.75	\$ 140,516,671.96	6.6%
2003	\$ 1,254,770,485.40	\$111,191,596.85	9.7%	2016	\$ 2,353,467,456.77	\$ 73,303,101.02	3.2%
2004	\$ 1,307,534,622.72	\$ 52,764,137.32	4.2%	2017	\$ 2,436,664,176.89	\$ 83,196,720.12	3.5%
2005	\$ 1,378,914,526.36	\$ 71,379,903.64	5.5%	2018	\$ 2,506,634,286.41	\$ 69,970,109.52	2.9%
2006	\$ 1,474,275,270.65	\$ 95,360,744.29	6.9%	2019	\$ 2,606,941,476.78	\$ 100,307,190.37	4.0%
2007	\$ 1,552,763,379.34	\$ 78,488,108.69	5.3%	2020	\$ 2,701,590,617.91	\$ 94,649,141.13	3.6%
2008	\$ 1,632,162,006.56	\$ 79,398,627.22	5.1%	2021	\$ 2,817,322,422.01	\$ 115,731,804.10	4.3%
2009	\$ 1,716,241,504.54	\$ 84,079,497.98	5.2%	2022	\$ 2,985,497,751.08	\$ 168,175,329.07	6.0%
2010	\$ 1,778,846,008.75	\$ 62,604,504.21	3.6%	2023	\$ 3,090,270,647.31	\$ 104,772,896.23	3.5%
2011	\$ 1,843,237,551.20	\$ 64,391,542.45	3.6%	2024	\$ 3,166,094,798.31	\$ 75,824,151.00	2.5%
2012	\$ 1,922,638,273.79	\$ 79,400,722.59	4.3%	Average	-	\$ 88,450,570.17	4.7%

Data provided by Nebraska Department of Revenue

## 2. State Aid Cuts are affecting property tax relief delivery.

The report highlights all 244 Nebraska School Districts across the state. As you analyze the districts, the growth percentage of several large property tax increases can be directly correlated with a cut in state-aid due to the TEEOSA Formula. Each district has its own story because; TEEOSA has impacted some districts differently. Some districts that are either “land rich” or have been subjected to increases in property valuation have seen a large drop in TEEOSA State Aid to their districts. This places a higher rate of taxation on those taxpayers.



# Key Findings

## **Millard School District**

The Millard School District saw a \$10,814,136 (14.4%) decrease, from the previous year, in state aid through the TEEOSA formula. Millard increased the amount of property taxes collected by \$14,930,039 (10.1%) increase from the previous year. This resulted in a 2.1% overall increase in the district's revenue.

## **Papillion-La Vista Public Schools**

Papillion-La Vista experienced a large decrease in TEEOSA of \$7,619,008 (26.6%) decrease in TEEOSA aid. This resulted in a \$5,566,482 (6.7%) increase in property taxes collected by the district. Overall, the district revenue decreased by 1%.

## **Gretna Public Schools**

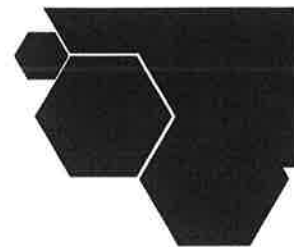
Gretna experienced a similar drop in TEEOSA aid just like Papillion-La Vista, a decrease of \$5,987,276 (25.9%) in aid. This decrease in state aid led to a \$10,184,179 (22.8%) increase in property taxes collected. This was a 6.0% overall increase in revenue for Gretna Public Schools.

## **Lincoln School District**

LPS experienced one of the more dramatic drops in TEEOSA aid. Lincoln Public Schools, Associate Superintendent for Business Affairs, Liz Standish, stated in a July 30th, 2024, hearing in front of the Revenue Committee that LPS was forecasting to be an unequalized district in the coming years. This is clear in the report.

LPS experienced a \$31,852,607 (30.4%) decrease in TEEOSA aid. This resulted in a \$31,571,507 (9.6%) increase in property taxes collected. This large increase in taxes collected has a negative impact on local taxpayers who find it difficult to anticipate and understand how much TEEOSA will impact their property tax bill. Despite the dramatic shift in funding source, this only presents as a 0.6% increase in the district's overall revenue.

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# Key Findings

## **Bayard Public Schools**

The Bayard School District, which has a smaller budget than the other districts listed, had a \$427,947 decrease in state aid, or 23.2%. Property tax collections in the districts were raised by \$426,907 (11.8%) increase. This led to a total revenue increase of just 0.2%.

## **Kenesaw Public Schools**

This trend continues for the Kenesaw District, TEEOSA aid dropped by \$131,840 (18%). This resulted in an increase of \$97,909 (2.3%) in taxes collected by the local district. The total revenue decreased by 0.4%.

## **Amherst Public Schools**

Amherst Public Schools lost a total of \$394,765 (19.1%) in TEEOSA aid. Local property taxes increased by \$268,283 (10.4%). Revenue was reduced by 2.1% in total.

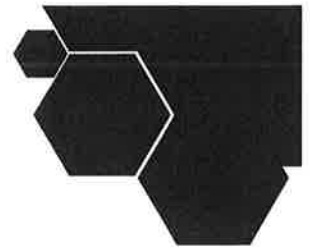
## **St. Paul Public Schools**

The St. Paul Public School District had a drop of \$488,113 (26.8%) in state aid to the district. The district increases local taxes by \$198,989 (2.8%). The total revenue declined by 2.8%.

## **Summary of Districts**

There are four districts that have seen dramatic drops in state aid through TEEOSA, those are the Millard, Papillion-La Vista, Gretna, and Lincoln School Districts. These four districts combined had a \$56,273,027 decrease in state aid. Which led to a combined increase of \$62,252,747 in property taxes collected, these four districts alone account for 82% of the total increase in property taxes across the state.

---



# Key Findings

## **3. State revenues can eliminate property tax increases from schools with a stable school aid formula.**

111 school districts saw cuts in state aid that totaled \$77,047,441. If the state can eliminate significant fluctuations within TEEOSA, it has the cash flow to “freeze” any property tax increases by increasing aid through its other programs. Meaning, for the first time, property taxpayers will have certainty that their bill will not increase year over year due to school taxes.

# Conclusion

Since before Nebraska’s statehood, property taxes have been an issue. Taxpayers are hit yearly with ever-increasing tax bills and have demanded a reduction in taxes owed. The attention has shifted from the state to local school districts. On average, 60% of a taxpayer’s property tax bill is to their local school district. Taxpayers are seeking answers to why their property taxes continue to go up and why their school districts need more tax dollars.

Tax Equity and Equalization Opportunities Support Act (TEEOSA) has become a large reason as to why some local school districts continue to need to increase local taxes. More than 80% of the increase in property taxes is in some way related to a decrease in TEEOSA aid.

Future lawmakers should aim to make changes in the state’s school finance formula that will allow predictability of aid given to school districts.

Nebraska school districts often live under uncertain budget circumstances. School budget professionals have difficulty predicting how much aid they will get from the state. Taxpayers cannot predict how much they will have to pay each year. The formula is inconsistent and hits taxpayers hard. It is not fair to them or the schools. Providing certainty to school districts will allow Nebraska to have sustained property tax reductions for the first time in its history.

---

## Nebraska Bank Services

- ◆ Checking Accounts
- ◆ Savings, CDs, IRAs
- ◆ Loans
- ◆ Lines of Credit
- ◆ Debit Cards
- ◆ ATMs
- ◆ Night Drop Depository
- ◆ Online Banking
- ◆ Online Statements
- ◆ Mobile Banking
- ◆ Cash Management / Merchant Services
- ◆ Bill Pay
- ◆ Direct Deposit
- ◆ Safe Deposit Boxes  
\*\*limited branches\*\*



Member  
**FDIC**

### Alliance

1320 W 3rd St/PO Box 618  
Alliance, NE 69301  
(308) 761-1500

### Atkinson

605 North Main St/PO Box 909  
Atkinson, NE 68713  
(402) 925-2100

### Bridgeport

823 Main St/PO Box 220  
Bridgeport, NE 69336  
(308) 262-1500

### Carroll

501 Main St/PO Box 195  
Carroll, NE 68723  
(402) 585-4441

### Chadron

205 W 3rd St/PO Box 252  
Chadron, NE 69337  
(308) 432-2500

### Dodge

355 Second St/PO Box 67  
Dodge, NE 68633  
(402) 693-2251

### Hemingford

809 Box Butte Ave/PO Box 305  
Hemingford, NE 69348  
(308) 487-1500

### Hickman

1200 Park Dr/PO Box 71  
Hickman, NE 68372  
(402) 792-2500

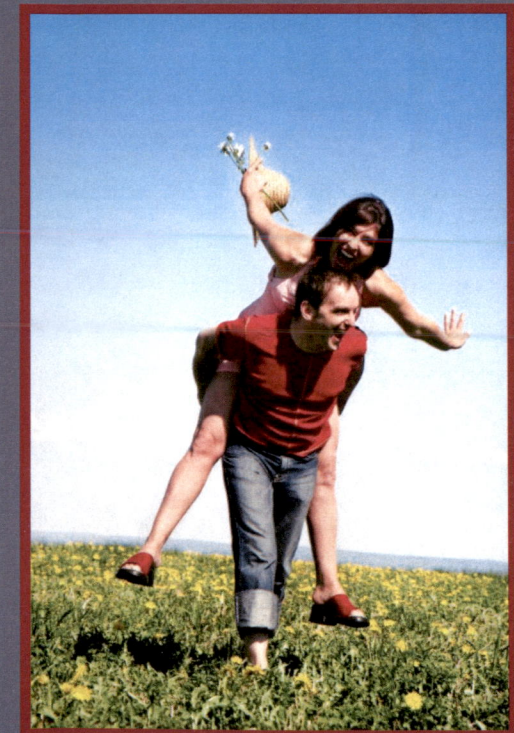
### Spencer

101 N Thayer St/PO Box 217  
Spencer, NE 68777  
(402) 589-1100

[www.ne.bank](http://www.ne.bank)



## Products and Services



Other banks have branches.  
We have roots.

[www.ne.bank](http://www.ne.bank)

Choose Nebraska Bank for all your personal and business banking needs.

## Checking Accounts

### Free Checking

Nebraska Bank offers free checking for personal or commercial use. Our customers enjoy the conveniences of online and mobile banking, debit cards, and unlimited transactions at no extra charge. To avoid potential overdraft fees, customers may choose free overdraft protection that draws funds from their savings account.

### Checking Plus

A variable rate, interest-bearing checking account. Fees for this account are limited to a debit fee of \$0.20 for each transaction in excess of 25 per statement cycle and a \$10 fee if the balance falls below \$1,000.

### Money Market

Offering a competitive interest rate that increases based on your account balance, a money market account combines the earning potential of a savings account with the added convenience of a checking account

## HSA (Health Savings Account)

This interest-bearing account can assist customers in defraying healthcare-related expenses - a high medical insurance deductible, for example. An HSA requires a minimum balance of \$100 and has a monthly maintenance fee of \$1.25.

**Open any new checking account and your first box of checks is on us.**

## Saving & Investing

### Basic Savings

Earn interest on your savings with our basic savings account. Add overdraft protection to your checking account or open an account for a young family member. If the account balance falls below \$100, a \$1 maintenance fee will be assessed.

### IRA (Individual Retirement Account)

It is never too early to begin. Nebraska Bank can assist you in planning for, or adding to, your retirement investment portfolio with a traditional, Roth, or self-directed IRA.

A minimum deposit of \$100.00 is required to open a checking or savings account.

## Certificates of Deposit FDIC Insured CD

Investors can choose a term from 3 to 60 months. A 6 to 60-month term CD requires a minimum \$500 opening balance or \$5,000 for a 3-month term. CD's are subject to an early withdrawal penalty.

## Loans

Let Nebraska Bank help you determine the type of loan and services that best meet your needs and select a repayment plan that fits your budget. Come in and talk with one of our personal loan specialists.

### Consumer

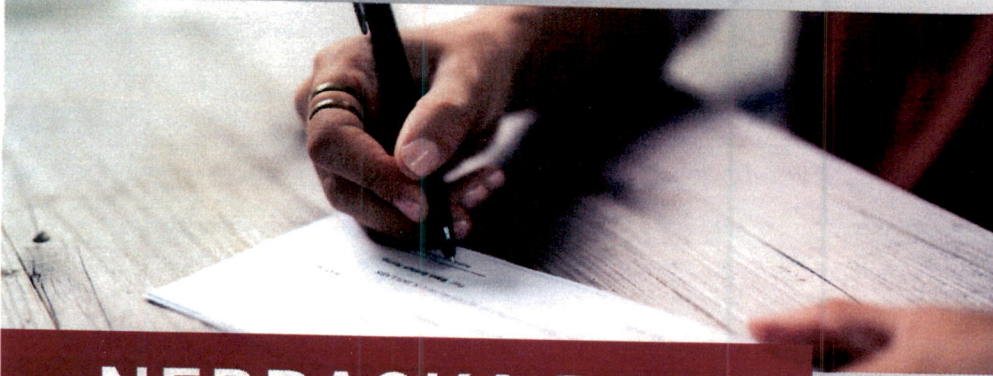
- Mortgage/Refinance
- Auto Loans
- Home Equity/Lines of Credit
- Personal Lines of Credit
- Personal Term Loans
- Personal Credit Cards

### Business

- Commercial Real Estate Loans
- Capital Improvements
- Operating Lines of Credit
- Equipment Loans
- Small Business/USDA Loans
- Business Credit Cards

### Agriculture

- Operating Lines of Credit
- Real Estate
- Equipment/Livestock



# NEBRASKA BANK

*RDC (Remote Deposit Capture)*

**Deposit checks directly from your business — so you can save time, streamline operations, reduce risk of fraud and accelerate cash flow.**

## FOR BUSINESSES THAT:

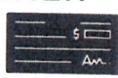
- Receive a large volume of checks regularly.
- Receive checks with large dollar amounts.
- Make routine deposit trips to the bank.
- Have multiple locations.
- Make deposits outside of normal banking hours.

## HOW DOES IT WORK?

RDC is a technology-based solution available for BUSINESS CUSTOMERS to simply sign, scan and securely transmit checks for deposit to NEBRASKA BANK.

## WHAT YOU NEED:

CHECK SCANNER



INTERNET & WEB BROWSER



NEBRASKA BANK PROVIDED RDC SOFTWARE

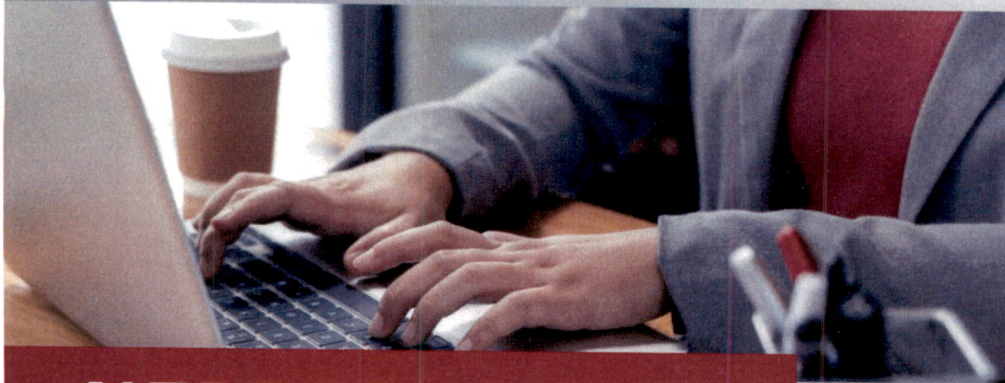


ONLINE BANKING

Contact Scott Walters at 402.792.8993 or [swalters@ne.bank](mailto:swalters@ne.bank) for more information.



Member FDIC



## NEBRASKA BANK

*Automated Clearing House (ACH)*

**ACH service offers businesses a flexible, cost effective and secure way to send and receive electronic transactions.**

### WITH ACH, YOUR BUSINESS CAN:

- Eliminate paper checks by moving to electronic payments.
- Easily process monthly credits and debits for payroll, dividends, interest, annuities and more.
- Improve business efficiency by reducing labor and material costs.
- Improve Cash Management decisions by accurately tracking your business' cash position.

### WHAT IS ACH:

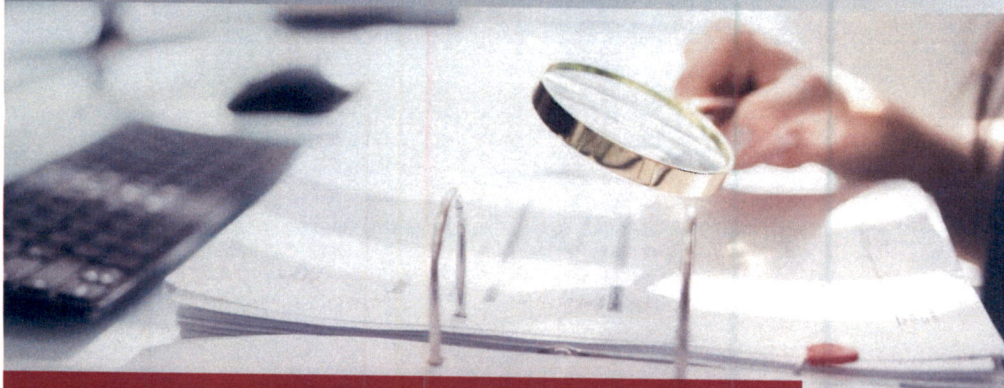
ACH moves money and information from one bank account to another with Direct Deposit or Direct Payment. ACH transactions include debits and credits; one-time payments; recurring payments; government, consumer and B2B transactions; and payment related information.

### HOW DOES IT WORK?

Our NEBRASKA BANK Treasury Management team will provide the necessary training for ACH processing. Our Business Online Banking website streamlines the process and securely stores necessary information to complete ACH transactions. Business customers also have the option to use your own ACH software.

### READY TO GET STARTED?

*Contact Scott Walters at 402.792.8993 or [swalters@ne.bank](mailto:swalters@ne.bank) for more information.*



## NEBRASKA BANK

*Positive Pay*

Check and ACH Fraud is one of the primary challenges facing businesses today. Positive Pay can help to protect your business and minimize exposure.

### HOW DOES IT WORK?

#### CHECK POSITIVE PAY

Is a service that offers automated early detection of fraudulent checks through daily verification. Checks presented for payment, must MATCH what has been submitted by your business.

**Benefits:**

- Reduces exposure to check fraud
- Image verification of presented checks
- Receive notifications of any items that require review

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#### ACH POSITIVE PAY

Allows businesses to manage ACH debits and/or credits posted to your business account via filters and blocks.

**Benefits:**

- Reduces exposure to ACH fraud
- Monitor & detect unusual ACH transactions
- Receive notifications of any items that require review
- Establish filters and blocks for transactions that present as exceptions

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Contact Scott Walters at 402.792.8993 or [swalters@ne.bank](mailto:swalters@ne.bank) for more information.

## VISA® CommUNITY CARD APPLICATION

# GROW YOUR ORGANIZATION WITH PURCHASING POWER AND SPENDING TOOLS.

**Give your non-profit (501c3/c4) or municipality the opportunity to get something more.**

The Visa CommUNITY Card is the perfect way to manage finances for your organization. Take a look at what it offers...

- Consolidated statements
- Free management reporting
- Generous credit line
- Dedicated cardmember service
- Rewards program
- Pay in full

### Take Control of Your Organization's Finances.

The Visa CommUNITY Card is designed for non-profits (501c3/c4) and municipalities seeking an easier way to manage cash flow and expenses. Enhanced reporting helps document expenses, track purchases, reveal spending patterns, organize budgeting information and save time on accounting procedures.

#### No Personal Guarantee Needed

Credit approval is based on your organization, not your personal assets.

#### Dedicated Servicing Group

To ensure all your needs are handled quickly and efficiently, Cardmember Service is your single point of contact to assist with account changes or additions, or to answer any questions you may have. Cardmember Service, based in the U.S., is available 24 hours a day, seven days a week.

#### Consolidated Statements

Organization will receive central billing in one statement each month showing all charges at a single glance. Charges are grouped by cardmember.

#### Rewards Program

Help reduce expenses with a rewards program. Earn one point per dollar spent on eligible

purchases<sup>1</sup> and redeem for flights with no blackout dates, 1% cash back<sup>†</sup>, gift cards or merchandise with no earnings caps! Rewards points from all CommUNITY cards are pooled to one central account.



CASH BACK  
unlimited 1%.



TRAVEL  
no black-out dates.



MERCHANDISE  
electronics,  
decor, gifts  
and more.



GIFT CARDS  
leading  
restaurants,  
retailers  
and more.

#### Free Online Reporting

Our free, comprehensive online management reporting tool can track spending on a monthly, quarterly, annual or YTD basis. You can view your spending by category. Your reports can be customized and your data displays in a clean, easy-to-read format that can be downloaded to a PDF.

## Apply Today!

We may change fees and other Account terms in the future based on your experience with Elan Financial Services and its affiliates as provided under the Cardmember Agreement and applicable law.

<sup>1</sup> See Rewards Program Rules on page 6.

<sup>†</sup> See footnote after Rewards Program Rules on page 6.

## Single Bank Pooled Collateral Program (SBPC)

**Secure your deposits in a more efficient and cost-effective manner.**

As public depositors, you want to know that your deposits are secure. The State of Nebraska has revised current law to allow banks to secure public deposits using a new Single Bank Pooled Collateral method. By electing to utilize the pooled collateral method, banks provide public depositors with a greater sense of security knowing that there are two separate entities monitoring deposits and collateral activity on a regular basis.

Not only will your bank monitor the pooled funds and track collateral activity, but the Nebraska Bankers Insurance and Services Company (NBISCO), a subsidiary of the Nebraska Bankers Association and the authorized Administrator of the Single Bank Pooled Collateral Program, will be monitoring deposits and tracking collateral activity, as well.

By maintaining your public deposits with a bank utilizing the pooled collateral method, you gain the following:

- oversight by two entities (bank and Program Administrator) on a monthly basis;
- reduced administrative time and expense;
- reduced audit expense by having all audit information in one location;
- greater degree of accuracy and safety.

NBISCO has been selected by the Nebraska Department of Banking and Finance (NDBF) as Administrator of the SBPC program based on its experience and expertise in performing quality administrative services. NBISCO has established a thorough administrative process and data processing system to receive data from participating banks, to make required reports to public depositors and to track pooled collateral activity associated with each participating bank.

For additional information regarding this exciting new method of collateralization, contact your financial institution or Misty Stoner, at (402) 904-7060 or [NEPooledCollateral@nebankers.org](mailto:NEPooledCollateral@nebankers.org).

For more information visit <https://www.nebankers.org/nepooledcollateral.html>

Account	Balance		Current Rate	Est. Annual Interest	Acct Type		Balance #1-Free Ck	Balance #2 MM	Balance #3 CD	Est. Annual Interest
Bond Fund	\$192K		1.46% APY	\$2,532	Pub.MM rate +1% adj=2.55% APY (Tiered on balance)		\$192K	MM		\$4,896.00
Building Fund	\$165K		1.46% APY	\$2,208.00	Pub. MM rate +1% adj=2.55% APY (Tiered on balance)		\$165K	MM		\$4,233.00
BTA (sub activity acct)	\$1K		0% APY	\$0	Free 0% APY		\$1K	Free		\$0.00
Depreciation Fund	\$51K		1.46% APY	\$732	Pub. MM .95+1%=1.95% APY (Tiered on balance)		\$51K	MM		\$994.50
Employee Bene. Acct	\$29K		1.46% APY	\$420	Free 0% APY		\$29K	Free		\$0.00
125-Flex Plan Checking	\$35K		0% APY	\$0	Free 0% APY		\$35K	Free		\$0.00
Activity Fund	\$401K		1.46% APY	\$5,904	Free & MM+1 adj =3.03% APY (Tiered on balance)		\$50K	Free	\$350K MM	\$10,605.00
Lunch Fund	\$58K		1.46% APY	\$996	Free 0% APY		\$58K	Free		\$0.00
General Fund	\$1.08MM		1.46% APY	\$12,384	Free & MM 3.03% & CD 4% APY (Tiered on balance)		\$150K	Free	\$500K MM \$425K CD	\$32,150.00
Scholarship CD	\$54K	12mo	0.1% APY	\$2,520	3 mo CD 4% or 6 mo 3.90% APY				\$54K CD	\$2,106.00
Payroll	\$11K		analyzed acct \$144/year avg fees	\$0	Free 0%		\$11K	Free		\$0.00
				\$27,696			\$334,000.00	\$1,258,000.00	\$479,215.00	\$2,071,215.00
								\$37,740.00	\$19,168.60	\$56,908.60

Current eff. Rate =1.26% APY

Projected eff. Rate = 2.76% APY



## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education  
School District No. 21  
Bayard, Nebraska 69334

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of School District No. 21 on the School District's student membership and attendance reporting for the Nebraska Department of Education attendance reporting. The School District is responsible for the student membership information of School District No. 21 as of August 31, 2024. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- 1) We documented the School District's policies and procedures for collecting student membership and attendance data.  
*We found no exceptions as a result of the procedures.*
- 2) We determined that the School District was following its policies and procedures for collecting student census data.  
*We found no exceptions as a result of the procedures.*
- 3) We determined attendance at the School District is collected at least daily and calculated to the nearest hundredth of a day.  
*We found no exceptions as a result of the procedures.*
- 4) We determined the School District maintains a cumulative attendance and membership record for each student.  
*We found no exceptions as a result of the procedures.*
- 5) We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.  
*We found no exceptions as a result of the procedures.*
- 6) We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2023-2024 school year.  
*We found no exceptions as a result of the procedures.*
- 7) We sampled 13 students from the ADVISER report for the year ended August 31, 2024 and traced the days enrolled, present, and absent to the School District's information system.  
*We found no exceptions as a result of the procedures.*
- 8) Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record.  
*We found no exceptions as a result of the procedures.*

- 9) We sampled 60 General fund disbursements, noting the School District's allocation to the school district/building level.

*We found no exceptions as a result of the procedures.*

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of School District No. 21 as of August 31, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and Education and management of the School District, the Nebraska Department of Education, and the Nebraska Auditor of Public Accounts, and is not intended to be, and should not be, used by anyone other than the specified parties.

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

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2024

**SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
AUGUST 31, 2024  
AND  
ACCOUNTANT'S OPINION THEREON**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
School District No. 21  
Bayard, Nebraska 69334

### Report on the Audit of Financial Statements

#### *Opinions*

We have audited the modified cash-basis financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of School District No. 21, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter - Basis of Accounting*

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

#### *Responsibilities of Management for the Financial Statements*

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

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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 GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and the budgetary comparison information on pages 4-8 and 26-35 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 5, 2024, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

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

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2024



## BAYARD PUBLIC SCHOOL DISTRICT NO. 21 MANAGEMENT'S DISCUSSION AND ANALYSIS

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

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

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

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Bayard Public School District No. 21.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The School District reports all of its activities as governmental activities.

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

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

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

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

On the government-wide financial statements:

- The School District's total net position, as compared to the prior fiscal year, increased by \$238,706.
- During the year, the School District's disbursements were \$243,706 less than the \$7,798,295 in current receipts.

On the fund financial statements:

- Ending fund balance increased from \$2,296,165 in fiscal year 2022-23 to \$2,539,871 in fiscal year 2023-24, an increase of \$238,706 or 10.61%.
- In the General Fund, unassigned funds increased from \$1,054,503 in fiscal year 2022-23 to \$1,413,976 in fiscal year 2023-24, an increase of \$359,473 or 34.09%.
- Total General Fund actual revenues were more than budgeted by \$399,049 and total General Fund actual expenditures were \$621,477 less than budgeted.
- The School District's General Fund disbursements in fiscal year 2023-24 were more than the prior year disbursements by \$227,998, an increase of 3.59%.
- The certified taxable value for the School District increased 10.43% to \$353,444,918 from the 2022-23 certified value.

#### FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,539,871 on August 31, 2024. This was an increase of 10.61% or \$243,706 from the prior year.

**Statement of District's Net Position**

	2024	2023	% Change
<b>Assets</b>			
Current Assets	\$ 2,539,871	\$ 2,296,165	10.61%
<b>Total Assets</b>	<b>\$ 2,539,871</b>	<b>\$ 2,296,165</b>	<b>10.61%</b>
<b>Net Position</b>			
Restricted	\$ 369,628	\$ 408,134	-9.43%
Unrestricted	2,170,243	1,888,031	14.95%
<b>Total Net Position</b>	<b>\$ 2,539,871</b>	<b>\$ 2,296,165</b>	<b>10.61%</b>

**Changes in the District's Net Position**

	2024	2023	% Change
<b>Receipts</b>			
Program Receipts	\$ 1,777,637	\$ 1,548,515	14.80%
General Receipts:			
Property Taxes	3,441,912	3,261,271	5.54%
State Aid	1,847,221	1,847,935	-0.04%
Other Local, County, & State Receipts	731,525	618,093	18.35%
<b>Total Receipts</b>	<b>\$ 7,798,295</b>	<b>\$ 7,275,814</b>	<b>7.18%</b>
<b>Disbursements</b>			
Instructional, & Support Services	3,584,669	3,728,726	-3.86%
Administrative & Business Services	822,717	918,553	-10.43%
Operation & Maintenance	836,038	744,063	12.36%
Pupil Transportation	352,990	198,718	77.63%
Federal Programs	835,755	662,104	26.23%
Other	258,252	185,846	38.96%
Debt Service	210,990	216,725	-2.65%
Student Activities	358,276	345,059	3.83%
School Nutrition	294,902	308,951	-4.55%
<b>Total Disbursements</b>	<b>7,554,589</b>	<b>7,308,745</b>	<b>3.36%</b>
<b>Increase/(Decrease) in Net Position</b>	<b>243,706</b>	<b>(32,931)</b>	<b>-840.05%</b>
<b>Beginning Net Position</b>	<b>2,296,165</b>	<b>2,329,096</b>	<b>-1.41%</b>
<b>Ending Net Position</b>	<b>\$ 2,539,871</b>	<b>\$ 2,296,165</b>	<b>10.61%</b>

**Governmental Activities**

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$238,706. The increase in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2023	Receipts	Disbursements	Transfers	Ending Balance 8/31/2024	Change in Fund Balance
General	\$ 1,054,503	\$ 6,929,281	\$ 6,413,430	\$ (156,378)	\$ 1,413,976	\$ 359,473
Depreciation	134,906	900	109,659	25,000	51,147	(83,759)
Employee Benefit	145,429	3,762	-	(3,622)	145,569	140
School Activities	492,173	263,086	358,276	75,000	471,983	(20,190)
School Nutrition	61,020	256,450	294,902	60,000	82,568	21,548
Special Building	215,340	122,513	172,332	-	165,521	(49,819)
Bond	192,794	222,303	210,990	-	204,107	11,313
<b>Total</b>	<b>\$ 2,296,165</b>	<b>\$ 7,798,295</b>	<b>\$ 7,559,589</b>	<b>\$ -</b>	<b>\$ 2,534,871</b>	<b>\$ 238,706</b>

The largest single source of receipts for the School District is Property Tax. State Aid is the second largest source of receipts for the School District. The School District's assessed valuation increased from \$320,070,950 to \$353,444,918, an increase of 10.43%.

The following table shows the property tax rates, by fund, for fiscal years 2022-23 and 2023-24, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2023-24 would be \$1,084.

Fund	2022-23 Levy	2023-24 Levy	Levy Change	Percentage Change
General	1.007498	0.986771	(0.02073)	-2.06%
Bond	0.067428	0.062453	(0.00498)	-7.38%
Special Building Fund	0.037870	0.034294	(0.00358)	-9.44%
<b>Total</b>	<b>1.112796</b>	<b>1.083518</b>	<b>(0.02928)</b>	<b>-2.63%</b>

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2022-23 was \$1,847,935 and for the 2023-24 fiscal year, it decreased by \$714 to \$1,847,221.

	Year Ended 8/31/2023	% of Total	Year Ended 8/31/2024	% of Total
<b>Receipts</b>				
Property Tax	\$ 2,929,584	46.39%	\$ 3,104,822	44.72%
State Aid	1,847,935	29.26%	1,847,221	26.61%
Federal Receipts	614,767	9.73%	741,918	10.69%
Other Local, County, State, Receipts	923,156	14.62%	1,248,942	17.99%
<b>Total Receipts</b>	<b>\$ 6,315,442</b>	<b>100.00%</b>	<b>\$ 6,942,903</b>	<b>100.00%</b>
<b>Disbursements</b>				
Instruction & Instructional Support	\$ 3,695,365	58.14%	\$ 3,584,669	54.45%
Administration & Business Services	918,553	14.45%	822,717	12.50%
Operation & Maintenance	544,983	8.58%	584,047	8.87%
Transportation	198,718	3.13%	322,990	4.91%
Federal Programs	661,967	10.42%	835,755	12.69%
Other	185,846	2.92%	258,252	3.92%
Transfers	150,000	2.36%	175,000	2.66%
<b>Total Disbursements</b>	<b>\$ 6,355,432</b>	<b>100.00%</b>	<b>\$ 6,583,430</b>	<b>100.00%</b>

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2023-24 fiscal year, the School District's General Fund Cash Position increased by \$359,473. The following table provides a detailed picture of the increase in cash position:

	2023-24 Budget	Year-End Actual	Difference
9/1/2023 Actual Beginning Balance	\$ 661,053	\$ 1,054,503	\$ 393,450
<b>Receipts</b>			
Property Taxes	3,452,816	3,104,822	(347,994)
State Aid	1,847,221	1,847,221	-
Other Local	200,000	319,254	119,254
County	44,000	23,595	(20,405)
Special Education	505,000	472,725	(32,275)
Other	118,755	433,368	314,613
Federal Programs	376,062	741,918	365,856
<b>Total Receipts</b>	<b>6,543,854</b>	<b>6,942,903</b>	<b>399,049</b>
<b>Expenditures</b>	<b>7,204,907</b>	<b>6,583,430</b>	<b>(621,477)</b>
08/31/2024 Ending Balance	\$ -	\$ 1,413,976	\$ 1,413,976

As detailed in the table, total receipts were \$399,049 more than budgeted, and the budget of expenditures was underspent by \$621,477.

In preparing the School District for the 2024-2025 school year, it is known the total valuation of the School District increased. High interest rates will negate the increased valuation we experienced this year. Prior years we were having decreased valuations. This decrease had been offset by increased valuations of property in Morrill County, Banner County, and Box Butte County. It is likely that changes in valuation along with decreases in enrollment will continue to impact the amount of state aid received by the School District. There is a likelihood in subsequent years that the decrease in valuation may reduce the local resources available through property tax levy. School District is expecting a continued decrease in future

years due to an unstable farm economy. Enrollment has a trend of decreasing for the School District for over a decade and we are working hard to rebound from that. Maintaining comparability in employee compensation in compliance with the collective bargaining statutes of the state could cause long term expenditure increases in staff costs. To offset some of these increases, staffing levels were reduced slightly this past year due to attrition. It is anticipated that similar reductions will be necessary in the future. It is also possible that uncontrollable expenditures have a possibility to continue to increase at high levels. These expenditures include, but are not limited to, health insurance, utility costs, minimum wage increases, unfunded and under funded state mandates, property insurance and fuel costs for facilities and vehicles. The School District will also continue to experience increases in labor costs during the 2024-2025 school year and beyond. Additional numbers of students in special education programs has resulted in the need to hire an additional special education staff. The district combined two full time positions into 1 and did not rehire a position from retirement. These needs will likely increase future expenditures, yet are especially important for educational continuity during the ongoing pandemic. We are also experiencing increased costs on products due to the supply and chain crisis. The district is investing in Early Childhood education and CTE programming to try to increase enrollment.

#### DEBT ADMINISTRATION

The School District has maintained exceptional bond ratings. At year-end, the School District had \$630,000 in outstanding debt, consisting of general obligation bonds, series 2021.

	Balance 9/1/2023	Increases	Retirements	Balance 8/31/2024
General Obligation Refunding Bonds (Series 2021)	\$ 835,000	\$ -	\$ 205,000	\$ 630,000
General Obligation Refunding Bonds (Series 2021)	\$ 835,000	\$ -	\$ 205,000	\$ 630,000

#### OTHER INFORMATION

As a long-term trend, School District enrollment has experienced a decline. This trend of enrollment is not such that personnel can be easily eliminated to help cut expenses. Although there was an increase in the Fall 2016-2017 enrollment, the long-term trend of declining enrollment is projected to continue and at some point, staff will have to be cut to lower School District expenditures. The school district has already required the elementary to make some operational changes to educate students with fewer staff members by departmentalizing the upper elementary and reducing the regular elementary teaching staff by two positions. The School District began to utilize the new addition at the elementary building at the beginning of the 2009-2010 school term. The secondary addition was completed early 2010. Utility costs along with water costs are an ongoing concern with the expanded space for heating and cooling. The School District continues to engage in some energy saving initiatives to attempt to reduce the costs associated with the increased learning space. In the fall of 2017, the school district acquired land adjacent to the elementary school. This land was recently transitioned out of use as a trailer park. Anticipated uses of the land include parking, and possible construction of teacherage housing, storage facilities, a storm shelter, a school/community garden, a walking/running/biking path, and/or other unforeseen utilization. The District recently completed the process of constructing a greenhouse for agricultural education purposes. This will likely add to the utility cost increases. During the 2018-2019 school year, Bayard Elementary received the designation for Comprehensive School Improvement funding. This grant funding paid for a family liaison, new curriculum, new equipment, and psych services. Renewal of these funds through the 2021-2022 school year were authorized by the Nebraska Department of Education, however, will not be available for the 2022-2023 school year. These funds are now available for the 2023-2024 year and will cover the cost of a teacher and para. The High School building has some structural issues that are being addressed to stabilize the building along with anticipated roofing issues. Also one of our boilers had to be taken out of use and others needed extensive repairs. Continuous repairs and upgrades to the school's HVAC systems are necessary but costly. There will be a reduction in federal funds as the COVID money comes to an end. The school district will be taking a shift on offering more vocational offerings as partnerships grow to become more competitive with neighboring schools to retain and grow our enrollment. The district will continue to research and apply for grants to help this initiative along with building relationships with community partners. Our district had a decline in state aid and approved a higher tax asking to help build some reserve.

#### CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Bayard Public Schools, PO Box 607, Bayard, NE 69334. Our telephone number is (308) 586-1325, our fax number is (308) 586-1638, and our email address is [rodney.olson@bayardtigers.org](mailto:rodney.olson@bayardtigers.org).

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT A

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

	<u>Governmental Activities</u>
	<u>2024</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,544,202
Cash with Fiscal Agent	848,897
Investments	<u>141,772</u>
Total Assets	<u>2,534,871</u>
<b>NET POSITION</b>	
Restricted:	
Building Improvements	165,521
Debt Service	204,107
Unrestricted	<u>2,165,243</u>
Total Net Position	<u>\$ 2,534,871</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT B

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

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
				2024
<b>Governmental Activities:</b>				
Instruction	\$ (2,642,372)	\$ 1,531	\$ 37,889	\$ (2,602,952)
Special Education	(526,839)	-	465,230	(61,609)
Summer School	(19,047)	-	-	(19,047)
Support Services - Students	(274,218)	-	-	(274,218)
Support Services - Instruction	(127,193)	-	-	(127,193)
Board of Education	(171,031)	-	-	(171,031)
Executive Administration	(178,292)	-	-	(178,292)
District Legal Services	(4,718)	-	-	(4,718)
Office of Principal	(268,228)	-	-	(268,228)
Central Services	(200,448)	-	-	(200,448)
Operation & Maintenance of Plant	(836,038)	-	-	(836,038)
Student Transportation	(337,528)	-	-	(337,528)
Special Education Transportation	(15,462)	-	7,495	(7,967)
Other Support Services	(134,679)	-	-	(134,679)
Community Services	(830)	-	-	(830)
State Programs	(122,743)	-	21,624	(101,119)
Federal Programs	(835,755)	-	720,682	(115,073)
Debt Service - Principal	(205,000)	-	-	(205,000)
Debt Service - Interest	(5,540)	-	-	(5,540)
Debt Service - Other	(450)	-	-	(450)
School Nutrition	(294,902)	40,364	214,735	(39,803)
Student Activities	(358,276)	-	263,086	(95,190)
<b>Total Governmental Activities</b>	<b>\$ (7,559,589)</b>	<b>\$ 41,895</b>	<b>\$ 1,735,742</b>	<b>(5,781,952)</b>
<b>General Receipts:</b>				
<b>Taxes:</b>				
Property				3,441,912
Public Power District Sales Tax				2,534
Motor Vehicle				186,291
State and County Shared Receipts, unrestricted				429,034
State Aid				1,847,221
Interest Income				20,122
Insurance Adjustments				6,198
Other				87,346
<b>Total General Receipts</b>				<b>6,020,658</b>
<b>Change in Net Position</b>				<b>238,706</b>
<b>Net Position - Beginning</b>				<b>2,296,165</b>
<b>Net Position - Ending</b>				<b>\$ 2,534,871</b>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT C

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

August 31, 2024

	Special Revenue Funds				Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2024
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 639,384	\$ 62,262	\$ 82,568	\$ 413,518	\$ 51,147	\$ 139,271	\$ 156,052	\$ 1,544,202
Cash with Fiscal Agent	774,592	-	-	-	-	26,250	48,055	848,897
Investments	-	83,307	-	58,465	-	-	-	141,772
<b>Total Assets</b>	<b>\$ 1,413,976</b>	<b>\$ 145,569</b>	<b>\$ 82,568</b>	<b>\$ 471,983</b>	<b>\$ 51,147</b>	<b>\$ 165,521</b>	<b>\$ 204,107</b>	<b>\$ 2,534,871</b>
<b>FUND BALANCES</b>								
Restricted for:								
Building Improvements	-	-	-	-	-	165,521	-	165,521
Debt Service	-	-	-	-	-	-	204,107	204,107
Committed to:								
Capital Outlay	-	-	-	-	51,147	-	-	51,147
Employee Benefits	-	145,569	-	-	-	-	-	145,569
Nutrition Activity	-	-	82,568	-	-	-	-	82,568
Student Activities	-	-	-	471,983	-	-	-	471,983
Unassigned:	1,413,976	-	-	-	-	-	-	1,413,976
	<u>1,413,976</u>	<u>145,569</u>	<u>82,568</u>	<u>471,983</u>	<u>51,147</u>	<u>165,521</u>	<u>204,107</u>	<u>2,534,871</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,413,976</b>	<b>\$ 145,569</b>	<b>\$ 82,568</b>	<b>\$ 471,983</b>	<b>\$ 51,147</b>	<b>\$ 165,521</b>	<b>\$ 204,107</b>	<b>\$ 2,534,871</b>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Special Revenue Funds				Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2024
<b>RECEIPTS</b>								
Local Sources	\$ 3,424,076	\$ 2,761	\$ 41,715	\$ 263,086	\$ 900	\$ 111,707	\$ 202,538	\$ 4,046,783
County Sources	23,595	-	-	-	-	-	-	23,595
State Sources	2,733,494	-	1,648	-	-	10,806	19,765	2,765,713
Federal Sources	741,918	-	213,087	-	-	-	-	955,005
Other	6,198	1,001	-	-	-	-	-	7,199
Total Receipts	<u>6,929,281</u>	<u>3,762</u>	<u>256,450</u>	<u>263,086</u>	<u>900</u>	<u>122,513</u>	<u>222,303</u>	<u>7,798,295</u>
<b>DISBURSEMENTS</b>								
Instruction	2,642,372	-	-	-	-	-	-	2,642,372
Special Education	526,839	-	-	-	-	-	-	526,839
Summer School	19,047	-	-	-	-	-	-	19,047
Support Services - Students	274,218	-	-	-	-	-	-	274,218
Support Services - Instruction	127,193	-	-	-	-	-	-	127,193
Board of Education	171,031	-	-	-	-	-	-	171,031
Executive Administration	178,292	-	-	-	-	-	-	178,292
District Legal Services	4,718	-	-	-	-	-	-	4,718
Office of Principal	268,228	-	-	-	-	-	-	268,228
Central Services	200,448	-	-	-	-	-	-	200,448
Operation & Maintenance of Plant	584,047	-	-	-	79,659	172,332	-	836,038
Student Transportation	307,528	-	-	-	30,000	-	-	337,528
Special Education Transportation	15,462	-	-	-	-	-	-	15,462
Other Support Services	134,679	-	-	-	-	-	-	134,679
Community Services	830	-	-	-	-	-	-	830
State Programs	122,743	-	-	-	-	-	-	122,743
Federal Programs	835,755	-	-	-	-	-	-	835,755
Debt Service-Principal	-	-	-	-	-	-	205,000	205,000
Debt Service-Interest	-	-	-	-	-	-	5,540	5,540
Debt Service-Other	-	-	-	-	-	-	450	450
School Nutrition	-	-	294,902	-	-	-	-	294,902
Student Activities	-	-	-	358,276	-	-	-	358,276
Total Disbursements	<u>6,413,430</u>	<u>-</u>	<u>294,902</u>	<u>358,276</u>	<u>109,659</u>	<u>172,332</u>	<u>210,990</u>	<u>7,559,589</u>
Excess (Deficiency) of Receipts Over (under) Disbursements	515,851	3,762	(38,452)	(95,190)	(108,759)	(49,819)	11,313	238,706
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	13,622	10,000	60,000	75,000	25,000	-	-	183,622
Transfers Out	(170,000)	(13,622)	-	-	-	-	-	(183,622)
	<u>(156,378)</u>	<u>(3,622)</u>	<u>60,000</u>	<u>75,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	359,473	140	21,548	(20,190)	(83,759)	(49,819)	11,313	238,706
Fund Balances - Beginning	1,054,503	145,429	61,020	492,173	134,906	215,340	192,794	2,296,165
Fund Balances - Ending	<u>\$ 1,413,976</u>	<u>\$ 145,569</u>	<u>\$ 82,568</u>	<u>\$ 471,983</u>	<u>\$ 51,147</u>	<u>\$ 165,521</u>	<u>\$ 204,107</u>	<u>\$ 2,534,871</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Bayard Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

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

A. Reporting Entity

School District No. 21's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

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

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

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

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

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

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

**3. Financial Statement Presentation**

**a. Government-Wide Financial Statements:**

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

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

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

**b. Fund Financial Statements:**

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

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

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

The School District reports the following major governmental funds:

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

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

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

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

*Employee Benefit Fund* – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes.

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

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

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

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

Debt Service Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The reporting entity includes the following debt service funds.

*Bond Fund* – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. If the fund balance is not sufficient to meet interest or bond payments, the General Fund shall be used for these payments.

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2024.

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

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as “Due To/From Other Funds”.

4. Capital Assets

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

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

Fund Financial Statements:

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

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

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

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

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

D. Receipts and Disbursements

1. Program Receipts:

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

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

E. Internal and Interfund Balances and Activities

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

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

F. Use of Estimates

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

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. Cash and Cash Equivalents

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

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

Cash and Cash Equivalents	\$ 1,544,202
Total Governmental Funds	<u>\$ 1,544,202</u>

The bank balances of the School District's cash and cash equivalents were entirely insured and or collateralized as of August 31, 2024. All securities collateralizing the School District's cash and cash equivalents were held by the School District's agent in the School District's name.

B. Investments

The School District's investments are carried at cost, which approximates fair value due to the short-term maturity of these instruments. Debt is carried at cost, which approximates fair value due to the proximity of the implicit rates of these financial instruments and the prevailing market rates for similar instruments. As of August 31, 2024, the cost of the School District's investments was \$141,772.

The School District's fair value measurements policy established a framework for measuring fair value and expanded disclosures about fair value measurements.

The policy applies to all assets and liabilities that are measured and reported on a fair value basis. This enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values.

The policy requires that each asset and liability carried at fair value be classified into one of the following categories:

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

- Level 1: Quoted market prices in active markets for identical assets or liabilities.  
 Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.  
 Level 3: Unobservable inputs that are not corroborated by market data.

A summary of the investments held by the School District at August 31, 2024, and the related category for determining fair value follows:

	Cost	Fair Value
Certificates of Deposit (Level 1)	\$ 141,772	\$ 141,772
Total Governmental Funds	\$ 141,772	\$ 141,772

The \$141,772 investments held in certificates of deposit were entirely insured and collateralized as of August 31, 2024.

C. Risks

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

1. Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to receive the value of its deposits or collateral securities in the possession of a third party.
2. Credit Risk – for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and /or interest payments owed to the School District.
3. Interest Rate Risk – for deposits and investment, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

D. Interfund Transfers and Balances

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These Interfund transfers are eliminated in the government-wide Statement of Activities. The following is a schedule of operating transfers for the year ended August 31, 2024:

	Transfers In	Transfers Out
General Fund	\$ 13,622	\$ 170,000
Depreciation Fund	25,000	-
Nutrition Fund	60,000	-
Employee Benefit Fund	10,000	13,622
Activities Fund	75,000	-
Total Operating Transfers	\$ 183,622	\$ 183,622

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

Transfers from the General Fund were used to fund future capital expenditures (\$25,000), to support the School District's employee benefits plans (\$10,000), to support the school nutrition program (\$60,000), and to support student activities (\$75,000). Transfers from the Employee Benefit Fund were used to reimburse benefit overpayment (\$13,622),

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$3,612,396. Total covered payroll was \$3,547,664. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$350,432.

3. Pension Liabilities

At June 30, 2023 the District had a liability of \$519,383 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.1508%, which was a decrease of 0.00809% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$88,100.

4. Actuarial Assumptions

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

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

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

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

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

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

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

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

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

\*Arithmetic mean, net of investment expenses.

**5. Discount Rate**

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

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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

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

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

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.1%	\$ 3,254,284
Current discount rate	7.1%	\$ 519,383
1% increase	8.1%	\$ (1,724,183)

7. Plan Fiduciary Net Position

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

B. Other Benefit Plans

1. Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. In the final year of employment, the District will buy an employee's unused personal leave days and PTO leave days at a daily rate of one half of the current substitute teacher pay. The value of this potential future liability was \$6,050 as of August 31, 2024.
2. Early Retirement Incentive Plan. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. There were no payments made in fiscal 2024. As of August 31, 2024, the School District had commitments for early retirement payments totaling \$171. Obligations for 2024-25 are projected to be \$171.

C. Federal Food Commodities

The School District received \$13,310 worth of Federal Food Commodities for the year ended August 31, 2024.

D. Commitments and Contingencies

1. Unemployment Compensation:

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

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

2. Property Tax Receipts:

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

3. Federal and State Funding:

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

4. Long-Term Debt:

a. Bonds Payable

On May 6, 2021, the School District issued \$1,250,000 of Series 2021 General Obligation Refunding Bonds for the purpose of paying and redeeming the School District's previously issued and outstanding General Obligation Bonds, Series 2016 with outstanding principal of \$1,215,000 by current refunding. The School District issued \$1,250,000 of the Series 2021 General Obligation Refunding Bonds to purchase direct obligations of the United States government that were placed in an irrevocable trust for the purposed of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the long-term debt schedule listed in these notes. With the refunding, the School District reduced its aggregate debt service payments to maturity by \$17,027 and obtained an economic gain (difference between present value of the debt service payments on the old and new debt) of \$29,219.

The Series 2021 General Obligation Refunding Bonds call for annual principal and semi-annual interest payments with interest rates of .300% to .0850%. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	TOTAL
2025	\$ 210,000	\$ 4,515	\$ 214,515
2026	210,000	3,255	213,255
2027	210,000	1,788	211,788
Totals	\$ 630,000	\$ 9,558	\$ 639,558

b. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 09/01/23	Increases	Retirements	Balance 08/31/24	Amounts Due Within One Year
General Obligation Refunding Bonds (Series 2021)	\$ 835,000	-	\$ 205,000	\$ 630,000	\$ 210,000
Total	\$ 835,000	-	\$ 205,000	\$ 630,000	\$ 210,000

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

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels. The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

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

F. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund is expensed in the General Fund as Supplies (\$25,000) (Account # 01-2-1100-610) in the year of transfer. Additionally, the transfer to the Employee Benefits Fund is expensed in the General Fund as Other Support Services – Employee Benefits (\$10,000) (Account # 01-2-2900-290).

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT F

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 661,053	\$ 1,054,503
Receipts:		
Local Sources:		
1100 Property Taxes	3,452,816	3,104,822
1115 Carline Taxes	15,000	16,192
1120 Public Power District Sales Tax	2,500	2,449
1125 Motor Vehicle Taxes	170,000	186,291
1140 Penalties & Interest on Taxes	1,000	11,384
1370 Preschool Tuition & Fees	5,000	1,531
1510 Interest	4,000	11,384
1911 Fines and Licenses	500	855
1925 Categorical Grants - Corporate	1,000	5,001
1980 Refund of Prior Year Expenditures	-	71,806
1990 Other	1,000	12,361
	<u>3,652,816</u>	<u>3,424,076</u>
County Sources:		
2110 Fines and Licenses	24,000	22,337
2210 ESU Receipts	20,000	1,258
	<u>44,000</u>	<u>23,595</u>
State Sources:		
3110 State Aid	1,847,221	1,847,221
3120 Special Education	500,000	465,230
3125 Special Education Transportation	5,000	7,495
3130 Homestead Exemption	-	78,200
3131 Property Tax Credit	-	226,065
3166 Flex Funding School Age Support Services	13,000	-
3180 Prorate Motor Vehicle	7,000	7,687
3400 State Apportionment	60,000	63,319
3500 State Categorical Programs	1,000	-
3512 Distance Education	5,000	12,000
3535 Payment for High Ability Learners	4,000	4,653
3541 Early Childhood	15,000	14,124
3551 Career Education	-	7,500
3990 Other State Receipts	1,000	-
	<u>2,458,221</u>	<u>2,733,494</u>
Federal Sources:		
4212 Title I Support for Improvement	99,062	16,257
4309 Head Start	-	26,638
4310 REAP	20,000	20,522
4505 Title I	110,000	119,128
4509 Title II, Part A	-	16,638
4400 IDEA ARP	-	11,398
4500 IDEA Base and Enrollment	-	100,534
4524 Other Federal Non-Categorical	2,000	-
4530 Other Federal Categorical Receipts	-	11,499
4531 Title IV, Part B 21st Century	50,000	45,966
4708 Medicaid in Public Schools	6,000	15,163
4709 Medicaid Administrative Activities	9,000	6,073
4998 ESSER III	80,000	352,102
	<u>376,062</u>	<u>741,918</u>
Other Non-Revenue Receipts:		
5200 Transfers In	-	13,622
5301 Insurance Adjustments	-	6,198
5690 Other Non-Revenue Receipts	12,755	-
	<u>12,755</u>	<u>19,820</u>
Total Receipts	<u>6,543,854</u>	<u>6,942,903</u>
Total Available Resources	<u>7,204,907</u>	<u>7,997,406</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT F  
(Cont.)

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,068,000	\$ 2,642,372
1200 Special Education	672,000	526,839
1300 Summer School	23,152	19,047
2100 Support Services - Students	326,755	274,218
2200 Support Services - Instruction	113,000	127,193
2310 Board of Education	185,000	171,031
2320 Executive Administrative Services	188,000	178,292
2330 District Legal Services	16,000	4,718
2400 Office of Principal	364,000	268,228
2510 Central Services	340,000	200,448
2600 Operation & Maintenance of Plant	629,000	584,047
2650 Vehicle Acquisition & Maintenance	-	-
2710 Student Transportation	234,000	307,528
2712 Special Education Transportation	30,000	15,462
2900 Other Support Services	115,000	134,679
3300 Community Services	1,000	830
3500 State Programs	159,000	122,743
6000 Federal Programs	741,000	835,755
Total Disbursements	7,204,907	6,413,430
Other Financing Uses:		
8000 Transfers	-	170,000
Total Disbursements and Transfers	7,204,907	6,583,430
FUND BALANCE, End of Year	\$ -	\$ 1,413,976

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT G

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 117,995	\$ 145,429
Receipts:		
1510 Interest	-	2,761
Total Available Resources	<u>117,995</u>	<u>148,190</u>
Disbursements:		
2900 Retirement Incentive Plan Payments	117,995	-
Total Disbursements	<u>117,995</u>	<u>-</u>
Other Financing Sources (Uses):		
5200 Transfers In - General Fund Support	-	10,000
5690 Other Non-Revenue Receipts		1,001
8000 Transfers Out - General Fund Support	-	<u>(13,622)</u>
Total Other Financing Sources	<u>-</u>	<u>(2,621)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 145,569</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT H

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 62,476	\$ 61,020
Receipts:		
1510 Interest	500	431
1611 Lunchroom Sales	500	40,364
1990 Other Local Receipts	1,000	920
3150 State Reimbursement	5,000	1,648
4210 Federal Reimbursement	270,000	213,087
Total Receipts	<u>277,000</u>	<u>256,450</u>
Total Available Resources	<u>339,476</u>	<u>317,470</u>
Disbursements:		
3100 Salaries	78,000	76,807
3100 Employee Benefits	40,000	31,495
3100 Supplies & Materials	10,000	4,713
3100 Food	190,000	177,673
3100 Capital Outlay	50,000	-
3100 Other	-	4,214
Total Disbursements	<u>368,000</u>	<u>294,902</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	<u>28,524</u>	<u>60,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 82,568</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT I

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 354,234	\$ 492,173
Receipts:		
1510 Interest	-	8,068
1710 Activities Gate Revenue	-	33,806
1740 Other Fees	-	537
1741 Extracurricular Activities Feed	-	12,856
1790 Other Activity Income	-	186,424
1920 Contributions & Donations	-	12,672
1990 Other Local Receipts	-	8,723
Total Receipts and Transfers	-	263,086
Total Available Resources	354,234	755,259
Disbursements:		
2900 Purchased Services	-	109,168
2900 Supplies	-	201,893
2900 Miscellaneous Expenditures	354,234	47,215
Total Disbursements	354,234	358,276
Other Financing Sources:		
5200 Transfer from General	-	75,000
	-	75,000
FUND BALANCE, End of Year	\$ -	\$ 471,983

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT J

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 84,794	\$ 134,906
Receipts:		
1510 Interest	-	900
Total Available Resources	<u>84,794</u>	<u>135,806</u>
Disbursements:		
2900 Re-Appropriated Funds	84,794	-
2900 Capital Outlay	-	109,659
Total Disbursements	<u>84,794</u>	<u>109,659</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	-	25,000
Total Other Financing Sources:	<u>-</u>	<u>25,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 51,147</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT K

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 62,306	\$ 215,340
Receipts:		
Local Sources:		
1100 Property Taxes	120,000	109,272
1115 Carline Taxes	500	563
1120 Public Power Dist Sales Tax	50	85
1510 Interest	1,000	1,787
	<u>121,550</u>	<u>111,707</u>
State Sources:		
3130 Homestead	-	2,718
3131 Property Tax Credit	-	7,857
3180 Pro-rate Motor Vehicle	200	231
	<u>200</u>	<u>10,806</u>
Total Receipts	<u>121,750</u>	<u>122,513</u>
Total Available Resources	<u>184,056</u>	<u>337,853</u>
Disbursements:		
4600 Purchases Services	75,000	-
4600 Supplies	34,056	-
4700 Building	75,000	172,332
Total Disbursements	<u>184,056</u>	<u>172,332</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 165,521</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT L

DEBT SERVICE (BOND) FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 192,539	\$ 192,794
Receipts:		
Local Sources:		
1100 Property Taxes	218,530	198,595
1115 Carline Taxes	500	1,084
1510 Interest	2,000	2,859
	221,030	202,538
State Sources:		
3130 Homestead	-	4,949
3131 Property Tax Credit	-	14,300
3180 Pro-rate Motor Vehicle	200	360
3990 Other State Receipts	-	156
	200	19,765
 Total Receipts	 221,230	 222,303
 Total Available Resources	 413,769	 415,097
Disbursements:		
5000 Principal	205,000	205,000
5000 Interest	13,530	5,540
5000 Other	-	450
Total Disbursements	218,530	210,990
 FUND BALANCE, End of Year	 \$ 195,239	 \$ 204,107

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT M

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

AUGUST 31, 2024

A. Basis of Accounting

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

B. Budget and Budgetary Accounting

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

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

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

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

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

NOTES TO THE SUPPLEMENTARY  
INFORMATION (SI) –

EXHIBIT M  
(Continued)

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

C. Student Fee Fund

The School District completed a budget for the Student Fee Fund. The total budget of the expenditures for the Student Fee Fund was \$5,000. The actual expenditures were \$0 and no activity was reported for this fund in the fiscal year.

D. Budget Violation

A budget violation occurred in the Student Activities Fund and the Depreciation Fund. The actual expenditures exceeded budgeted expenditures by \$4,042 and \$24,865, respectively.

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
<b>Instruction - Non-Special Education:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	\$ 1,316,668	\$ 1,362,497
Substitutes	40,462	56,105
Instructional Aides and Assistants	5,152	26,388
Non-Instructional	34,305	47,065
Employee Benefits	533,201	606,121
Purchased Services	36,518	31,553
Distance Learning	31,049	29,011
Supplies and Materials	43,031	76,620
Textbooks	-	262
Property	2,496	7,510
Other	34,286	37,129
	2,077,168	2,280,261
 <b>Instruction - Flex Spending:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	30,313	-
Employee Benefits	15,407	-
	45,720	-
 <b>Instruction - LEP:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	25,010	40,000
Employee Benefits	4,212	6,930
	29,222	46,930
 <b>Instruction - Poverty:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	188,124	229,553
Clerical and Paraprofessional Staff	63,604	10,616
Substitutes	375	750
Non-Instructional	44,500	-
Employee Benefits	161,251	142,453
Purchased Services	17,592	25,176
Supplies and Materials	14,816	13,933
	490,262	422,481
 <b>Total Instruction</b>	 <b>2,642,372</b>	 <b>2,749,672</b>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
Instruction - Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 137,901	\$ 298,068
Substitutes	1,313	1,562
Instructional Aides and Assistants	133,430	136,466
Employee Benefits	114,471	177,479
Purchased Services	131,094	23,679
Supplies and Materials	7,489	3,160
Capital Outlay	348	183
Other	793	67
	<u>526,839</u>	<u>640,664</u>
Summer School:		
Salaries:		
Teachers/Professional Staff	15,114	14,746
Employee Benefits	3,933	3,923
	<u>19,047</u>	<u>18,669</u>
Support Services - Students:		
Salaries:		
Teachers/Professional Staff	47,764	45,936
Employee Benefits	22,062	20,847
Purchased Services	204,392	105,149
Supplies and Materials	-	5,272
	<u>274,218</u>	<u>177,204</u>
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	77,672	70,485
Employee Benefits	22,563	20,716
Purchased Services	3,895	-
Supplies and Materials	14,463	11,014
Other	8,600	6,941
	<u>127,193</u>	<u>109,156</u>
General Administration - Board of Education:		
Purchased Services	9,180	14,466
Liability Insurance	141,803	135,809
Supplies and Materials	10,301	17,997
Other	9,747	9,992
	<u>171,031</u>	<u>178,264</u>
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	135,000	135,000
Employee Benefits	41,962	41,042
Purchased Services	1,099	1,387
Supplies and Materials	131	954
Other	100	1,959
	<u>178,292</u>	<u>180,342</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
District Legal Services:		
Contracted Legal Services	\$ 4,718	\$ 13,078
Office of Principal:		
Salaries:		
Professional Staff	137,692	198,693
Professional/Non Certified Staff	63,631	58,366
Employee Benefits	62,346	74,779
Purchased Services	1,499	814
Supplies and Materials	2,019	13,829
Property	-	1,661
Other	1,041	1,116
	<u>268,228</u>	<u>349,258</u>
Contract Services:		
Salaries:		
Professional/Non Certified Staff	75,528	64,997
Employee Benefits	56,663	59,104
Purchased Services	54,826	52,346
Supplies and Materials	4,732	5,104
Other	8,699	16,060
	<u>200,448</u>	<u>197,611</u>
Operation & Maintenance of Plant:		
Salaries:		
Professional/Non Certified Staff	159,287	171,590
Employee Benefits	83,708	83,856
Purchased Services	162,030	85,470
Supplies and Materials	179,022	204,062
Other	-	5
	<u>584,047</u>	<u>544,983</u>
Student Transportation:		
Salaries:		
Professional/Non Certified Staff	120,240	74,853
Employee Benefits	58,012	29,360
Purchased Services	52,251	3,380
Mileage to Parents	-	762
Supplies and Materials	75,760	80,761
Other	1,265	232
	<u>307,528</u>	<u>189,348</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
Special Education Transportation		
Salaries:		
Non-Instructional	\$ 14,399	\$ 8,704
Employee Benefits	1,063	666
	<u>15,462</u>	<u>9,370</u>
Other Support Services:		
Salaries:		
Non-Instructional	30,983	23,471
Teachers/Professional Staff	82,030	1,143
Employee Benefits	21,666	6,042
Purchased Services	-	-
	<u>134,679</u>	<u>30,656</u>
Community Services:		
Supplies	830	1,374
	<u>830</u>	<u>1,374</u>
State Programs:		
Salaries:		
Teachers/Professional Staff	76,117	74,431
Instructional Aides and Assistants	22,187	29,758
Employee Benefits	17,442	29,978
Purchased Services	2,950	4,139
Supplies	3,876	13,671
Property	171	1,650
Other	-	189
	<u>122,743</u>	<u>153,816</u>
Federal Programs:		
Title I, Part A ESEA/VESSA	129,214	138,714
Title I, Part A, Support for Improvement	107,885	6,322
IDEA Preschool (619) base allocation	1,201	1,829
IDEA Enrollment/Poverty	75,110	84,100
IDEA Proportionate Share	2,104	-
Other Federal Non-Categorical	-	-
Title IV, Part B 21st Century Community Learning Centers	52,279	46,721
Other Federal Categorical	15,538	2,648
REAP	20,537	23,907
ESSER II	-	4,615
ESSER III	431,887	353,111
	<u>835,755</u>	<u>661,967</u>
Transfers:		
Employee Benefit Fund	10,000	25,000
Nutrition Fund	60,000	-
Depreciation Fund	25,000	50,000
Activity Fund	75,000	75,000
	<u>170,000</u>	<u>150,000</u>
Total Operational Cash Disbursements	<u>\$ 6,583,430</u>	<u>\$ 6,355,432</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT O

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<b>U.S. Department of Education</b>			
Rural Education Achievement Program (REAP) Grants	84.358A	S358A182464	\$ 20,536
<i>Passed through the Nebraska Department of Education</i>			
Arts NOW Grant Program	45.025	13-062-0021-13	15,538
*American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER) Total Education Stabilization Fund	84.425U	13-062-0021-13	<u>431,887</u>
Title I, Part A	84.010	13-062-0021-13	237,100
Special Education Cluster (IDEA) Special Education - Grants to States (IDEA, Part B) Special Education - Preschool Grants (IDEA, Preschool) Total Special Education Cluster	84.027 84.173	13-062-0021-13 13-062-0021-13	77,215 <u>1,201</u> <u>78,416</u>
21st Century Community Learning Centers	84.287	13-062-0021-13	52,279
Total U.S. Department of Education			<u>835,756</u>
<b>U.S. Department of Agriculture - Child Nutrition Cluster</b>			
<i>Passed through the Nebraska Department of Education</i>			
Child Nutrition Cluster: School Breakfast Program National School Lunch Program Summer Food Service Program for Children Child Nutrition Cluster	10.553 10.555 10.559	620021 620021 62-0021	63,459 142,103 <u>7,525</u> <u>213,087</u>
<i>Passed through the Nebraska Department of Health and Human Services</i>			
Child Nutrition Cluster-Non-cash Awards: National School Lunch Program (Federal Food Commodities)	10.555	620021	<u>13,310</u>
Total Child Nutrition Cluster			<u>226,397</u>
Total U.S. Department of Agriculture			<u>226,397</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through the Nebraska Department of Health and Human Services-Medicaid Cluster</i>			
Medical Assistance Program (Medicaid; Title XIX) Total Medicaid Cluster	93.778	13-062-0021-13	<u>6,073</u> <u>6,073</u>
Total U.S. Department of Health and Human Services			<u>6,073</u>
Total Expenditures of Federal Awards			<u>\$ 1,068,226</u>

\*Major Program

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT P

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2024

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of School District No. 21 under programs of the federal government for the year ended August 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of School District No. 21, it is not intended to and does not present the financial position, changes in net assets, or cash flows of School District No. 21.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

School District No. 21 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. Food Donation Program**

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



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  
School District No. 21  
Bayard, Nebraska 69334

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2024. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

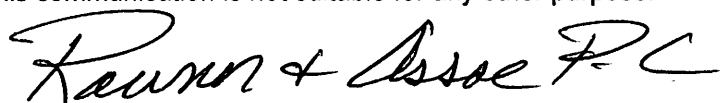
As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-002.

### **School District No. 21's Response to Findings**

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

### **Purpose of this Report**

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

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

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2024



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

To the Board of Education  
School District No. 21  
Bayard, Nebraska 69334

**Report on Compliance for Each Major Federal Program**

***Opinion for Each Major Federal Program***

We have audited School District No. 21's (the School District), Bayard, Nebraska, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended August 31, 2024. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School District's federal programs

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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



Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2024

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

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

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified:        Yes   X   No

Significant deficiency identified:   X   Yes        None Reported

Noncompliance material to financial statements noted:   X   Yes        No

*Federal Awards*

Internal control over major programs:

Material weakness identified:        Yes   X   No

Significant deficiency identified:        Yes   X   None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.153(a)?        Yes   X   No

Identification of major federal program:

Federal Assistance Listing Number 84.425U American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP-ESSER)

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

Auditee qualified as low-risk auditee:        Yes   x   No

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2023

FINANCIAL STATEMENT FINDINGS

2024-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

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

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

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

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

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

2024-002: INSTANCE OF NONCOMPLIANCE, Budget Compliance

*Condition:* The School District violated the Nebraska Budget Act. The actual expenditures of the Student Activities Fund and the Depreciation Fund exceeded the budgeted expenditures.

*Criteria:* The School District's management should monitor each fund on a monthly basis to detect and correct a potential budgeting error.

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

*Recommendation:* A remedy for this situation would be for the School District to print budget to actual reports each month for review by management and the School Board.

*Response:* The school district has created and implemented steps to better monitor current and future budgets to determine if there is a need for a budget amendment so it can be completed in a timely manner.

**Section III – Federal Award Findings and Questioned Costs**

None

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT R

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2024

**Financial Statement Findings for the year ended August 31, 2023:**

**2023-001:** Lack of segregation of duties.

**Current Status:** The prior year audit finding was repeated in the current year.

**2023-002:** Budget Compliance

**Current Status:** The prior year audit finding was repeated in the current year.

**Federal Award Findings and Questioned Costs for the year ended August 31, 2023:**

There were no findings or questioned costs in the prior year audit.

**SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
AUGUST 31, 2024  
AND  
ACCOUNTANT'S OPINION THEREON**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
School District No. 21  
Bayard, Nebraska 69334

### **Report on the Audit of Financial Statements**

#### ***Opinions***

We have audited the modified cash-basis financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of School District No. 21, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter - Basis of Accounting***

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

#### ***Responsibilities of Management for the Financial Statements***

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

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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 GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and the budgetary comparison information on pages 4-8 and 26-35 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 5, 2024, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

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

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2024



## BAYARD PUBLIC SCHOOL DISTRICT NO. 21 MANAGEMENT'S DISCUSSION AND ANALYSIS

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

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

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

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Bayard Public School District No. 21.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The School District reports all of its activities as governmental activities.

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

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

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

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

On the government-wide financial statements:

- The School District's total net position, as compared to the prior fiscal year, increased by \$238,706.
- During the year, the School District's disbursements were \$243,706 less than the \$7,798,295 in current receipts.

On the fund financial statements:

- Ending fund balance increased from \$2,296,165 in fiscal year 2022-23 to \$2,539,871 in fiscal year 2023-24, an increase of \$238,706 or 10.61%.
- In the General Fund, unassigned funds increased from \$1,054,503 in fiscal year 2022-23 to \$1,413,976 in fiscal year 2023-24, an increase of \$359,473 or 34.09%.
- Total General Fund actual revenues were more than budgeted by \$399,049 and total General Fund actual expenditures were \$621,477 less than budgeted.
- The School District's General Fund disbursements in fiscal year 2023-24 were more than the prior year disbursements by \$227,998, an increase of 3.59%.
- The certified taxable value for the School District increased 10.43% to \$353,444,918 from the 2022-23 certified value.

#### FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,539,871 on August 31, 2024. This was an increase of 10.61% or \$243,706 from the prior year.

**Statement of District's Net Position**

	2024	2023	% Change
<b>Assets</b>			
Current Assets	\$ 2,539,871	\$ 2,296,165	10.61%
<b>Total Assets</b>	<u>\$ 2,539,871</u>	<u>\$ 2,296,165</u>	10.61%
<b>Net Position</b>			
Restricted	\$ 369,628	\$ 408,134	-9.43%
Unrestricted	2,170,243	1,888,031	14.95%
<b>Total Net Position</b>	<u>\$ 2,539,871</u>	<u>\$ 2,296,165</u>	10.61%

**Changes in the District's Net Position**

	2024	2023	% Change
<b>Receipts</b>			
Program Receipts	\$ 1,777,637	\$ 1,548,515	14.80%
General Receipts:			
Property Taxes	3,441,912	3,261,271	5.54%
State Aid	1,847,221	1,847,935	-0.04%
Other Local, County, & State Receipts	731,525	618,093	18.35%
<b>Total Receipts</b>	<u>\$ 7,798,295</u>	<u>\$ 7,275,814</u>	7.18%
<b>Disbursements</b>			
Instructional, & Support Services	3,584,669	3,728,726	-3.86%
Administrative & Business Services	822,717	918,553	-10.43%
Operation & Maintenance	836,038	744,063	12.36%
Pupil Transportation	352,990	198,718	77.63%
Federal Programs	835,755	662,104	26.23%
Other	258,252	185,846	38.96%
Debt Service	210,990	216,725	-2.65%
Student Activities	358,276	345,059	3.83%
School Nutrition	294,902	308,951	-4.55%
<b>Total Disbursements</b>	<u>7,554,589</u>	<u>7,308,745</u>	3.36%
Increase/(Decrease) in Net Position	243,706	(32,931)	-840.05%
Beginning Net Position	2,296,165	2,329,096	-1.41%
<b>Ending Net Position</b>	<u>\$ 2,539,871</u>	<u>\$ 2,296,165</u>	10.61%

**Governmental Activities**

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$238,706. The increase in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2023	Receipts	Disbursements	Transfers	Ending Balance 8/31/2024	Change in Fund Balance
General	\$ 1,054,503	\$ 6,929,281	\$ 6,413,430	\$ (156,378)	\$ 1,413,976	\$ 359,473
Depreciation	134,906	900	109,659	25,000	51,147	(83,759)
Employee Benefit	145,429	3,762	-	(3,622)	145,569	140
School Activities	492,173	263,086	358,276	75,000	471,983	(20,190)
School Nutrition	61,020	256,450	294,902	60,000	82,568	21,548
Special Building	215,340	122,513	172,332	-	165,521	(49,819)
Bond	192,794	222,303	210,990	-	204,107	11,313
<b>Total</b>	<u>\$ 2,296,165</u>	<u>\$ 7,798,295</u>	<u>\$ 7,559,589</u>	<u>\$ -</u>	<u>\$ 2,534,871</u>	<u>\$ 238,706</u>

The largest single source of receipts for the School District is Property Tax. State Aid is the second largest source of receipts for the School District. The School District's assessed valuation increased from \$320,070,950 to \$353,444,918, an increase of 10.43%.

The following table shows the property tax rates, by fund, for fiscal years 2022-23 and 2023-24, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2023-24 would be \$1,084.

Fund	2022-23 Levy	2023-24 Levy	Levy Change	Percentage Change
General	1.007498	0.986771	(0.02073)	-2.06%
Bond	0.067428	0.062453	(0.00498)	-7.38%
Special Building Fund	0.037870	0.034294	(0.00358)	-9.44%
Total	1.112796	1.083518	(0.02928)	-2.63%

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2022-23 was \$1,847,935 and for the 2023-24 fiscal year, it decreased by \$714 to \$1,847,221.

	Year Ended 8/31/2023	% of Total	Year Ended 8/31/2024	% of Total
<b>Receipts</b>				
Property Tax	\$ 2,929,584	46.39%	\$ 3,104,822	44.72%
State Aid	1,847,935	29.26%	1,847,221	26.61%
Federal Receipts	614,767	9.73%	741,918	10.69%
Other Local, County, State, Receipts	923,156	14.62%	1,248,942	17.99%
<b>Total Receipts</b>	<b>\$ 6,315,442</b>	<b>100.00%</b>	<b>\$ 6,942,903</b>	<b>100.00%</b>
<b>Disbursements</b>				
Instruction & Instructional Support	\$ 3,695,365	58.14%	\$ 3,584,669	54.45%
Administration & Business Services	918,553	14.45%	822,717	12.50%
Operation & Maintenance	544,983	8.58%	584,047	8.87%
Transportation	198,718	3.13%	322,990	4.91%
Federal Programs	661,967	10.42%	835,755	12.69%
Other	185,846	2.92%	258,252	3.92%
Transfers	150,000	2.36%	175,000	2.66%
<b>Total Disbursements</b>	<b>\$ 6,355,432</b>	<b>100.00%</b>	<b>\$ 6,583,430</b>	<b>100.00%</b>

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2023-24 fiscal year, the School District's General Fund Cash Position increased by \$359,473. The following table provides a detailed picture of the increase in cash position:

	2023-24 Budget	Year-End Actual	Difference
9/1/2023 Actual Beginning Balance	\$ 661,053	\$ 1,054,503	\$ 393,450
<b>Receipts</b>			
Property Taxes	3,452,816	3,104,822	(347,994)
State Aid	1,847,221	1,847,221	-
Other Local	200,000	319,254	119,254
County	44,000	23,595	(20,405)
Special Education	505,000	472,725	(32,275)
Other	118,755	433,368	314,613
Federal Programs	376,062	741,918	365,856
<b>Total Receipts</b>	<b>6,543,854</b>	<b>6,942,903</b>	<b>399,049</b>
<b>Expenditures</b>	<b>7,204,907</b>	<b>6,583,430</b>	<b>(621,477)</b>
08/31/2024 Ending Balance	\$ -	\$ 1,413,976	\$ 1,413,976

As detailed in the table, total receipts were \$399,049 more than budgeted, and the budget of expenditures was underspent by \$621,477.

In preparing the School District for the 2024-2025 school year, it is known the total valuation of the School District increased. High interest rates will negate the increased valuation we experienced this year. Prior years we were having decreased valuations. This decrease had been offset by increased valuations of property in Morrill County, Banner County, and Box Butte County. It is likely that changes in valuation along with decreases in enrollment will continue to impact the amount of state aid received by the School District. There is a likelihood in subsequent years that the decrease in valuation may reduce the local resources available through property tax levy. School District is expecting a continued decrease in future

years due to an unstable farm economy. Enrollment has a trend of decreasing for the School District for over a decade and we are working hard to rebound from that. Maintaining comparability in employee compensation in compliance with the collective bargaining statutes of the state could cause long term expenditure increases in staff costs. To offset some of these increases, staffing levels were reduced slightly this past year due to attrition. It is anticipated that similar reductions will be necessary in the future. It is also possible that uncontrollable expenditures have a possibility to continue to increase at high levels. These expenditures include, but are not limited to, health insurance, utility costs, minimum wage increases, unfunded and under funded state mandates, property insurance and fuel costs for facilities and vehicles. The School District will also continue to experience increases in labor costs during the 2024-2025 school year and beyond. Additional numbers of students in special education programs has resulted in the need to hire an additional special education staff. The district combined two full time positions into 1 and did not rehire a position from retirement. These needs will likely increase future expenditures, yet are especially important for educational continuity during the ongoing pandemic. We are also experiencing increased costs on products due to the supply and chain crisis. The district is investing in Early Childhood education and CTE programming to try to increase enrollment.

#### DEBT ADMINISTRATION

The School District has maintained exceptional bond ratings. At year-end, the School District had \$630,000 in outstanding debt, consisting of general obligation bonds, series 2021.

	Balance 9/1/2023	Increases	Retirements	Balance 8/31/2024
General Obligation Refunding Bonds (Series 2021)	\$ 835,000	\$ -	\$ 205,000	\$ 630,000
General Obligation Refunding Bonds (Series 2021)	\$ 835,000	\$ -	\$ 205,000	\$ 630,000

#### OTHER INFORMATION

As a long-term trend, School District enrollment has experienced a decline. This trend of enrollment is not such that personnel can be easily eliminated to help cut expenses. Although there was an increase in the Fall 2016-2017 enrollment, the long-term trend of declining enrollment is projected to continue and at some point, staff will have to be cut to lower School District expenditures. The school district has already required the elementary to make some operational changes to educate students with fewer staff members by departmentalizing the upper elementary and reducing the regular elementary teaching staff by two positions. The School District began to utilize the new addition at the elementary building at the beginning of the 2009-2010 school term. The secondary addition was completed early 2010. Utility costs along with water costs are an ongoing concern with the expanded space for heating and cooling. The School District continues to engage in some energy saving initiatives to attempt to reduce the costs associated with the increased learning space. In the fall of 2017, the school district acquired land adjacent to the elementary school. This land was recently transitioned out of use as a trailer park. Anticipated uses of the land include parking, and possible construction of teacherage housing, storage facilities, a storm shelter, a school/community garden, a walking/running/biking path, and/or other unforeseen utilization. The District recently completed the process of constructing a greenhouse for agricultural education purposes. This will likely add to the utility cost increases. During the 2018-2019 school year, Bayard Elementary received the designation for Comprehensive School Improvement funding. This grant funding paid for a family liaison, new curriculum, new equipment, and psych services. Renewal of these funds through the 2021-2022 school year were authorized by the Nebraska Department of Education, however, will not be available for the 2022-2023 school year. These funds are now available for the 2023-2024 year and will cover the cost of a teacher and para. The High School building has some structural issues that are being addressed to stabilize the building along with anticipated roofing issues. Also one of our boilers had to be taken out of use and others needed extensive repairs. Continuous repairs and upgrades to the school's HVAC systems are necessary but costly. There will be a reduction in federal funds as the COVID money comes to an end. The school district will be taking a shift on offering more vocational offerings as partnerships grow to become more competitive with neighboring schools to retain and grow our enrollment. The district will continue to research and apply for grants to help this initiative along with building relationships with community partners. Our district had a decline in state aid and approved a higher tax asking to help build some reserve.

#### CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Bayard Public Schools, PO Box 607, Bayard, NE 69334. Our telephone number is (308) 586-1325, our fax number is (308) 586-1638, and our email address is [rodney.olson@bayardtigers.org](mailto:rodney.olson@bayardtigers.org).

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT A

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

	<u>Governmental Activities</u>
	<u>2024</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,544,202
Cash with Fiscal Agent	848,897
Investments	<u>141,772</u>
Total Assets	<u>2,534,871</u>
<b>NET POSITION</b>	
Restricted:	
Building Improvements	165,521
Debt Service	204,107
Unrestricted	<u>2,165,243</u>
Total Net Position	<u>\$ 2,534,871</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT B

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

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
				2024
<b>Governmental Activities:</b>				
Instruction	\$ (2,642,372)	\$ 1,531	\$ 37,889	\$ (2,602,952)
Special Education	(526,839)	-	465,230	(61,609)
Summer School	(19,047)	-	-	(19,047)
Support Services - Students	(274,218)	-	-	(274,218)
Support Services - Instruction	(127,193)	-	-	(127,193)
Board of Education	(171,031)	-	-	(171,031)
Executive Administration	(178,292)	-	-	(178,292)
District Legal Services	(4,718)	-	-	(4,718)
Office of Principal	(268,228)	-	-	(268,228)
Central Services	(200,448)	-	-	(200,448)
Operation & Maintenance of Plant	(836,038)	-	-	(836,038)
Student Transportation	(337,528)	-	-	(337,528)
Special Education Transportation	(15,462)	-	7,495	(7,967)
Other Support Services	(134,679)	-	-	(134,679)
Community Services	(830)	-	-	(830)
State Programs	(122,743)	-	21,624	(101,119)
Federal Programs	(835,755)	-	720,682	(115,073)
Debt Service - Principal	(205,000)	-	-	(205,000)
Debt Service - Interest	(5,540)	-	-	(5,540)
Debt Service - Other	(450)	-	-	(450)
School Nutrition	(294,902)	40,364	214,735	(39,803)
Student Activities	(358,276)	-	263,086	(95,190)
<b>Total Governmental Activities</b>	<b>\$ (7,559,589)</b>	<b>\$ 41,895</b>	<b>\$ 1,735,742</b>	<b>(5,781,952)</b>
<b>General Receipts:</b>				
<b>Taxes:</b>				
Property				3,441,912
Public Power District Sales Tax				2,534
Motor Vehicle				186,291
State and County Shared Receipts, unrestricted				429,034
State Aid				1,847,221
Interest Income				20,122
Insurance Adjustments				6,198
Other				87,346
<b>Total General Receipts</b>				<b>6,020,658</b>
<b>Change in Net Position</b>				<b>238,706</b>
<b>Net Position - Beginning</b>				<b>2,296,165</b>
<b>Net Position - Ending</b>				<b>\$ 2,534,871</b>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT C

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

August 31, 2024

	Special Revenue Funds				Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2024
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 639,384	\$ 62,262	\$ 82,568	\$ 413,518	\$ 51,147	\$ 139,271	\$ 156,052	\$ 1,544,202
Cash with Fiscal Agent	774,592	-	-	-	-	26,250	48,055	848,897
Investments	-	83,307	-	58,465	-	-	-	141,772
<b>Total Assets</b>	<b>\$ 1,413,976</b>	<b>\$ 145,569</b>	<b>\$ 82,568</b>	<b>\$ 471,983</b>	<b>\$ 51,147</b>	<b>\$ 165,521</b>	<b>\$ 204,107</b>	<b>\$ 2,534,871</b>
<b>FUND BALANCES</b>								
Restricted for:								
Building Improvements	-	-	-	-	-	165,521	-	165,521
Debt Service	-	-	-	-	-	-	204,107	204,107
Committed to:								
Capital Outlay	-	-	-	-	51,147	-	-	51,147
Employee Benefits	-	145,569	-	-	-	-	-	145,569
Nutrition Activity	-	-	82,568	-	-	-	-	82,568
Student Activities	-	-	-	471,983	-	-	-	471,983
Unassigned:	1,413,976	-	-	-	-	-	-	1,413,976
	<u>1,413,976</u>	<u>145,569</u>	<u>82,568</u>	<u>471,983</u>	<u>51,147</u>	<u>165,521</u>	<u>204,107</u>	<u>2,534,871</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,413,976</b>	<b>\$ 145,569</b>	<b>\$ 82,568</b>	<b>\$ 471,983</b>	<b>\$ 51,147</b>	<b>\$ 165,521</b>	<b>\$ 204,107</b>	<b>\$ 2,534,871</b>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Special Revenue Funds				Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2024
<b>RECEIPTS</b>								
Local Sources	\$ 3,424,076	\$ 2,761	\$ 41,715	\$ 263,086	\$ 900	\$ 111,707	\$ 202,538	\$ 4,046,783
County Sources	23,595	-	-	-	-	-	-	23,595
State Sources	2,733,494	-	1,648	-	-	10,806	19,765	2,765,713
Federal Sources	741,918	-	213,087	-	-	-	-	955,005
Other	6,198	1,001	-	-	-	-	-	7,199
Total Receipts	<u>6,929,281</u>	<u>3,762</u>	<u>256,450</u>	<u>263,086</u>	<u>900</u>	<u>122,513</u>	<u>222,303</u>	<u>7,798,295</u>
<b>DISBURSEMENTS</b>								
Instruction	2,642,372	-	-	-	-	-	-	2,642,372
Special Education	526,839	-	-	-	-	-	-	526,839
Summer School	19,047	-	-	-	-	-	-	19,047
Support Services - Students	274,218	-	-	-	-	-	-	274,218
Support Services - Instruction	127,193	-	-	-	-	-	-	127,193
Board of Education	171,031	-	-	-	-	-	-	171,031
Executive Administration	178,292	-	-	-	-	-	-	178,292
District Legal Services	4,718	-	-	-	-	-	-	4,718
Office of Principal	268,228	-	-	-	-	-	-	268,228
Central Services	200,448	-	-	-	-	-	-	200,448
Operation & Maintenance of Plant	584,047	-	-	-	79,659	172,332	-	836,038
Student Transportation	307,528	-	-	-	30,000	-	-	337,528
Special Education Transportation	15,462	-	-	-	-	-	-	15,462
Other Support Services	134,679	-	-	-	-	-	-	134,679
Community Services	830	-	-	-	-	-	-	830
State Programs	122,743	-	-	-	-	-	-	122,743
Federal Programs	835,755	-	-	-	-	-	-	835,755
Debt Service-Principal	-	-	-	-	-	-	205,000	205,000
Debt Service-Interest	-	-	-	-	-	-	5,540	5,540
Debt Service-Other	-	-	-	-	-	-	450	450
School Nutrition	-	-	294,902	-	-	-	-	294,902
Student Activities	-	-	-	358,276	-	-	-	358,276
Total Disbursements	<u>6,413,430</u>	<u>-</u>	<u>294,902</u>	<u>358,276</u>	<u>109,659</u>	<u>172,332</u>	<u>210,990</u>	<u>7,559,589</u>
Excess (Deficiency) of Receipts Over (under) Disbursements	515,851	3,762	(38,452)	(95,190)	(108,759)	(49,819)	11,313	238,706
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	13,622	10,000	60,000	75,000	25,000	-	-	183,622
Transfers Out	(170,000)	(13,622)	-	-	-	-	-	(183,622)
	<u>(156,378)</u>	<u>(3,622)</u>	<u>60,000</u>	<u>75,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	359,473	140	21,548	(20,190)	(83,759)	(49,819)	11,313	238,706
Fund Balances - Beginning	1,054,503	145,429	61,020	492,173	134,906	215,340	192,794	2,296,165
Fund Balances - Ending	<u>\$ 1,413,976</u>	<u>\$ 145,569</u>	<u>\$ 82,568</u>	<u>\$ 471,983</u>	<u>\$ 51,147</u>	<u>\$ 165,521</u>	<u>\$ 204,107</u>	<u>\$ 2,534,871</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Bayard Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

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

A. Reporting Entity

School District No. 21's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

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

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

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

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

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

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

**3. Financial Statement Presentation**

**a. Government-Wide Financial Statements:**

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

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

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

**b. Fund Financial Statements:**

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

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

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

The School District reports the following major governmental funds:

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

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

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

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

*Employee Benefit Fund* – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes.

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

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

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

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

Debt Service Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The reporting entity includes the following debt service funds.

*Bond Fund* – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. If the fund balance is not sufficient to meet interest or bond payments, the General Fund shall be used for these payments.

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2024.

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

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as “Due To/From Other Funds”.

4. Capital Assets

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

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

Fund Financial Statements:

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

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

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

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

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

D. Receipts and Disbursements

1. Program Receipts:

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

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

E. Internal and Interfund Balances and Activities

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

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

F. Use of Estimates

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

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. Cash and Cash Equivalents

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

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

Cash and Cash Equivalents	\$ 1,544,202
Total Governmental Funds	<u>\$ 1,544,202</u>

The bank balances of the School District's cash and cash equivalents were entirely insured and or collateralized as of August 31, 2024. All securities collateralizing the School District's cash and cash equivalents were held by the School District's agent in the School District's name.

B. Investments

The School District's investments are carried at cost, which approximates fair value due to the short-term maturity of these instruments. Debt is carried at cost, which approximates fair value due to the proximity of the implicit rates of these financial instruments and the prevailing market rates for similar instruments. As of August 31, 2024, the cost of the School District's investments was \$141,772.

The School District's fair value measurements policy established a framework for measuring fair value and expanded disclosures about fair value measurements.

The policy applies to all assets and liabilities that are measured and reported on a fair value basis. This enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values.

The policy requires that each asset and liability carried at fair value be classified into one of the following categories:

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

- Level 1: Quoted market prices in active markets for identical assets or liabilities.  
 Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.  
 Level 3: Unobservable inputs that are not corroborated by market data.

A summary of the investments held by the School District at August 31, 2024, and the related category for determining fair value follows:

	Cost	Fair Value
Certificates of Deposit (Level 1)	\$ 141,772	\$ 141,772
Total Governmental Funds	\$ 141,772	\$ 141,772

The \$141,772 investments held in certificates of deposit were entirely insured and collateralized as of August 31, 2024.

C. Risks

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

1. Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to receive the value of its deposits or collateral securities in the possession of a third party.
2. Credit Risk – for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and /or interest payments owed to the School District.
3. Interest Rate Risk – for deposits and investment, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

D. Interfund Transfers and Balances

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These Interfund transfers are eliminated in the government-wide Statement of Activities. The following is a schedule of operating transfers for the year ended August 31, 2024:

	Transfers In	Transfers Out
General Fund	\$ 13,622	\$ 170,000
Depreciation Fund	25,000	-
Nutrition Fund	60,000	-
Employee Benefit Fund	10,000	13,622
Activities Fund	75,000	-
Total Operating Transfers	\$ 183,622	\$ 183,622

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

Transfers from the General Fund were used to fund future capital expenditures (\$25,000), to support the School District's employee benefits plans (\$10,000), to support the school nutrition program (\$60,000), and to support student activities (\$75,000). Transfers from the Employee Benefit Fund were used to reimburse benefit overpayment (\$13,622),

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$3,612,396. Total covered payroll was \$3,547,664. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$350,432.

3. Pension Liabilities

At June 30, 2023 the District had a liability of \$519,383 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERs School Plan was 97.33% funded as of June 30, 2023 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.1508%, which was a decrease of 0.00809% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$88,100.

4. Actuarial Assumptions

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

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

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

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

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

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

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

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

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

\*Arithmetic mean, net of investment expenses.

#### 5. Discount Rate

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

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

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

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

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

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.1%	\$ 3,254,284
Current discount rate	7.1%	\$ 519,383
1% increase	8.1%	\$ (1,724,183)

7. Plan Fiduciary Net Position

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

B. Other Benefit Plans

1. Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. In the final year of employment, the District will buy an employee's unused personal leave days and PTO leave days at a daily rate of one half of the current substitute teacher pay. The value of this potential future liability was \$6,050 as of August 31, 2024.
2. Early Retirement Incentive Plan. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. There were no payments made in fiscal 2024. As of August 31, 2024, the School District had commitments for early retirement payments totaling \$171. Obligations for 2024-25 are projected to be \$171.

C. Federal Food Commodities

The School District received \$13,310 worth of Federal Food Commodities for the year ended August 31, 2024.

D. Commitments and Contingencies

1. Unemployment Compensation:

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

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

2. Property Tax Receipts:

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

3. Federal and State Funding:

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

4. Long-Term Debt:

a. Bonds Payable

On May 6, 2021, the School District issued \$1,250,000 of Series 2021 General Obligation Refunding Bonds for the purpose of paying and redeeming the School District's previously issued and outstanding General Obligation Bonds, Series 2016 with outstanding principal of \$1,215,000 by current refunding. The School District issued \$1,250,000 of the Series 2021 General Obligation Refunding Bonds to purchase direct obligations of the United States government that were placed in an irrevocable trust for the purposed of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the long-term debt schedule listed in these notes. With the refunding, the School District reduced its aggregate debt service payments to maturity by \$17,027 and obtained an economic gain (difference between present value of the debt service payments on the old and new debt) of \$29,219.

The Series 2021 General Obligation Refunding Bonds call for annual principal and semi-annual interest payments with interest rates of .300% to .0850%. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	TOTAL
2025	\$ 210,000	\$ 4,515	\$ 214,515
2026	210,000	3,255	213,255
2027	210,000	1,788	211,788
Totals	<u>\$ 630,000</u>	<u>\$ 9,558</u>	<u>\$ 639,558</u>

b. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 09/01/23	Increases	Retirements	Balance 08/31/24	Amounts Due Within One Year
General Obligation Refunding Bonds (Series 2021)	\$ 835,000	-	\$ 205,000	\$ 630,000	\$ 210,000
Total	<u>\$ 835,000</u>	<u>-</u>	<u>\$ 205,000</u>	<u>\$ 630,000</u>	<u>\$ 210,000</u>

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

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels. The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

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

F. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund is expensed in the General Fund as Supplies (\$25,000) (Account # 01-2-1100-610) in the year of transfer. Additionally, the transfer to the Employee Benefits Fund is expensed in the General Fund as Other Support Services – Employee Benefits (\$10,000) (Account # 01-2-2900-290).

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT F

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 661,053	\$ 1,054,503
Receipts:		
Local Sources:		
1100 Property Taxes	3,452,816	3,104,822
1115 Carline Taxes	15,000	16,192
1120 Public Power District Sales Tax	2,500	2,449
1125 Motor Vehicle Taxes	170,000	186,291
1140 Penalties & Interest on Taxes	1,000	11,384
1370 Preschool Tuition & Fees	5,000	1,531
1510 Interest	4,000	11,384
1911 Fines and Licenses	500	855
1925 Categorical Grants - Corporate	1,000	5,001
1980 Refund of Prior Year Expenditures	-	71,806
1990 Other	1,000	12,361
	<u>3,652,816</u>	<u>3,424,076</u>
County Sources:		
2110 Fines and Licenses	24,000	22,337
2210 ESU Receipts	20,000	1,258
	<u>44,000</u>	<u>23,595</u>
State Sources:		
3110 State Aid	1,847,221	1,847,221
3120 Special Education	500,000	465,230
3125 Special Education Transportation	5,000	7,495
3130 Homestead Exemption	-	78,200
3131 Property Tax Credit	-	226,065
3166 Flex Funding School Age Support Services	13,000	-
3180 Prorate Motor Vehicle	7,000	7,687
3400 State Apportionment	60,000	63,319
3500 State Categorical Programs	1,000	-
3512 Distance Education	5,000	12,000
3535 Payment for High Ability Learners	4,000	4,653
3541 Early Childhood	15,000	14,124
3551 Career Education	-	7,500
3990 Other State Receipts	1,000	-
	<u>2,458,221</u>	<u>2,733,494</u>
Federal Sources:		
4212 Title I Support for Improvement	99,062	16,257
4309 Head Start	-	26,638
4310 REAP	20,000	20,522
4505 Title I	110,000	119,128
4509 Title II, Part A	-	16,638
4400 IDEA ARP	-	11,398
4500 IDEA Base and Enrollment	-	100,534
4524 Other Federal Non-Categorical	2,000	-
4530 Other Federal Categorical Receipts	-	11,499
4531 Title IV, Part B 21st Century	50,000	45,966
4708 Medicaid in Public Schools	6,000	15,163
4709 Medicaid Administrative Activities	9,000	6,073
4998 ESSER III	80,000	352,102
	<u>376,062</u>	<u>741,918</u>
Other Non-Revenue Receipts:		
5200 Transfers In	-	13,622
5301 Insurance Adjustments	-	6,198
5690 Other Non-Revenue Receipts	12,755	-
	<u>12,755</u>	<u>19,820</u>
Total Receipts	<u>6,543,854</u>	<u>6,942,903</u>
Total Available Resources	<u>7,204,907</u>	<u>7,997,406</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT F  
(Cont.)

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,068,000	\$ 2,642,372
1200 Special Education	672,000	526,839
1300 Summer School	23,152	19,047
2100 Support Services - Students	326,755	274,218
2200 Support Services - Instruction	113,000	127,193
2310 Board of Education	185,000	171,031
2320 Executive Administrative Services	188,000	178,292
2330 District Legal Services	16,000	4,718
2400 Office of Principal	364,000	268,228
2510 Central Services	340,000	200,448
2600 Operation & Maintenance of Plant	629,000	584,047
2650 Vehicle Acquisition & Maintenance	-	-
2710 Student Transportation	234,000	307,528
2712 Special Education Transportation	30,000	15,462
2900 Other Support Services	115,000	134,679
3300 Community Services	1,000	830
3500 State Programs	159,000	122,743
6000 Federal Programs	741,000	835,755
Total Disbursements	7,204,907	6,413,430
Other Financing Uses:		
8000 Transfers	-	170,000
Total Disbursements and Transfers	7,204,907	6,583,430
FUND BALANCE, End of Year	\$ -	\$ 1,413,976

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT G

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 117,995	\$ 145,429
Receipts:		
1510 Interest	-	2,761
Total Available Resources	<u>117,995</u>	<u>148,190</u>
Disbursements:		
2900 Retirement Incentive Plan Payments	117,995	-
Total Disbursements	<u>117,995</u>	<u>-</u>
Other Financing Sources (Uses):		
5200 Transfers In - General Fund Support	-	10,000
5690 Other Non-Revenue Receipts		1,001
8000 Transfers Out - General Fund Support	-	<u>(13,622)</u>
Total Other Financing Sources	<u>-</u>	<u>(2,621)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 145,569</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT H

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 62,476	\$ 61,020
Receipts:		
1510 Interest	500	431
1611 Lunchroom Sales	500	40,364
1990 Other Local Receipts	1,000	920
3150 State Reimbursement	5,000	1,648
4210 Federal Reimbursement	270,000	213,087
Total Receipts	<u>277,000</u>	<u>256,450</u>
Total Available Resources	<u>339,476</u>	<u>317,470</u>
Disbursements:		
3100 Salaries	78,000	76,807
3100 Employee Benefits	40,000	31,495
3100 Supplies & Materials	10,000	4,713
3100 Food	190,000	177,673
3100 Capital Outlay	50,000	-
3100 Other	-	4,214
Total Disbursements	<u>368,000</u>	<u>294,902</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	<u>28,524</u>	<u>60,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 82,568</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT I

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 354,234	\$ 492,173
Receipts:		
1510 Interest	-	8,068
1710 Activities Gate Revenue	-	33,806
1740 Other Fees	-	537
1741 Extracurricular Activities Feed	-	12,856
1790 Other Activity Income	-	186,424
1920 Contributions & Donations	-	12,672
1990 Other Local Receipts	-	8,723
Total Receipts and Transfers	-	263,086
Total Available Resources	354,234	755,259
Disbursements:		
2900 Purchased Services	-	109,168
2900 Supplies	-	201,893
2900 Miscellaneous Expenditures	354,234	47,215
Total Disbursements	354,234	358,276
Other Financing Sources:		
5200 Transfer from General	-	75,000
	-	75,000
FUND BALANCE, End of Year	\$ -	\$ 471,983

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT J

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 84,794	\$ 134,906
Receipts:		
1510 Interest	-	900
Total Available Resources	<u>84,794</u>	<u>135,806</u>
Disbursements:		
2900 Re-Appropriated Funds	84,794	-
2900 Capital Outlay	-	109,659
Total Disbursements	<u>84,794</u>	<u>109,659</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	-	25,000
Total Other Financing Sources:	<u>-</u>	<u>25,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 51,147</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT K

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

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 62,306	\$ 215,340
Receipts:		
Local Sources:		
1100 Property Taxes	120,000	109,272
1115 Carline Taxes	500	563
1120 Public Power Dist Sales Tax	50	85
1510 Interest	1,000	1,787
	121,550	111,707
State Sources:		
3130 Homestead	-	2,718
3131 Property Tax Credit	-	7,857
3180 Pro-rate Motor Vehicle	200	231
	200	10,806
 Total Receipts	 121,750	 122,513
 Total Available Resources	 184,056	 337,853
Disbursements:		
4600 Purchases Services	75,000	-
4600 Supplies	34,056	-
4700 Building	75,000	172,332
Total Disbursements	184,056	172,332
 FUND BALANCE, End of Year	 \$ -	 \$ 165,521

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT L

DEBT SERVICE (BOND) FUND  
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND  
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 192,539	\$ 192,794
Receipts:		
Local Sources:		
1100 Property Taxes	218,530	198,595
1115 Carline Taxes	500	1,084
1510 Interest	2,000	2,859
	221,030	202,538
State Sources:		
3130 Homestead	-	4,949
3131 Property Tax Credit	-	14,300
3180 Pro-rate Motor Vehicle	200	360
3990 Other State Receipts	-	156
	200	19,765
<b>Total Receipts</b>	<b>221,230</b>	<b>222,303</b>
<b>Total Available Resources</b>	<b>413,769</b>	<b>415,097</b>
Disbursements:		
5000 Principal	205,000	205,000
5000 Interest	13,530	5,540
5000 Other	-	450
<b>Total Disbursements</b>	<b>218,530</b>	<b>210,990</b>
FUND BALANCE, End of Year	<b>\$ 195,239</b>	<b>\$ 204,107</b>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT M

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

AUGUST 31, 2024

A. Basis of Accounting

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

B. Budget and Budgetary Accounting

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

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

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

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

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

NOTES TO THE SUPPLEMENTARY  
INFORMATION (SI) –

EXHIBIT M  
(Continued)

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

C. Student Fee Fund

The School District completed a budget for the Student Fee Fund. The total budget of the expenditures for the Student Fee Fund was \$5,000. The actual expenditures were \$0 and no activity was reported for this fund in the fiscal year.

D. Budget Violation

A budget violation occurred in the Student Activities Fund and the Depreciation Fund. The actual expenditures exceeded budgeted expenditures by \$4,042 and \$24,865, respectively.

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
<b>Instruction - Non-Special Education:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	\$ 1,316,668	\$ 1,362,497
Substitutes	40,462	56,105
Instructional Aides and Assistants	5,152	26,388
Non-Instructional	34,305	47,065
Employee Benefits	533,201	606,121
Purchased Services	36,518	31,553
Distance Learning	31,049	29,011
Supplies and Materials	43,031	76,620
Textbooks	-	262
Property	2,496	7,510
Other	34,286	37,129
	2,077,168	2,280,261
 <b>Instruction - Flex Spending:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	30,313	-
Employee Benefits	15,407	-
	45,720	-
 <b>Instruction - LEP:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	25,010	40,000
Employee Benefits	4,212	6,930
	29,222	46,930
 <b>Instruction - Poverty:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	188,124	229,553
Clerical and Paraprofessional Staff	63,604	10,616
Substitutes	375	750
Non-Instructional	44,500	-
Employee Benefits	161,251	142,453
Purchased Services	17,592	25,176
Supplies and Materials	14,816	13,933
	490,262	422,481
 <b>Total Instruction</b>	 <b>2,642,372</b>	 <b>2,749,672</b>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
Instruction - Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 137,901	\$ 298,068
Substitutes	1,313	1,562
Instructional Aides and Assistants	133,430	136,466
Employee Benefits	114,471	177,479
Purchased Services	131,094	23,679
Supplies and Materials	7,489	3,160
Capital Outlay	348	183
Other	793	67
	<u>526,839</u>	<u>640,664</u>
Summer School:		
Salaries:		
Teachers/Professional Staff	15,114	14,746
Employee Benefits	3,933	3,923
	<u>19,047</u>	<u>18,669</u>
Support Services - Students:		
Salaries:		
Teachers/Professional Staff	47,764	45,936
Employee Benefits	22,062	20,847
Purchased Services	204,392	105,149
Supplies and Materials	-	5,272
	<u>274,218</u>	<u>177,204</u>
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	77,672	70,485
Employee Benefits	22,563	20,716
Purchased Services	3,895	-
Supplies and Materials	14,463	11,014
Other	8,600	6,941
	<u>127,193</u>	<u>109,156</u>
General Administration - Board of Education:		
Purchased Services	9,180	14,466
Liability Insurance	141,803	135,809
Supplies and Materials	10,301	17,997
Other	9,747	9,992
	<u>171,031</u>	<u>178,264</u>
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	135,000	135,000
Employee Benefits	41,962	41,042
Purchased Services	1,099	1,387
Supplies and Materials	131	954
Other	100	1,959
	<u>178,292</u>	<u>180,342</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
District Legal Services:		
Contracted Legal Services	\$ 4,718	\$ 13,078
Office of Principal:		
Salaries:		
Professional Staff	137,692	198,693
Professional/Non Certified Staff	63,631	58,366
Employee Benefits	62,346	74,779
Purchased Services	1,499	814
Supplies and Materials	2,019	13,829
Property	-	1,661
Other	1,041	1,116
	<u>268,228</u>	<u>349,258</u>
Contract Services:		
Salaries:		
Professional/Non Certified Staff	75,528	64,997
Employee Benefits	56,663	59,104
Purchased Services	54,826	52,346
Supplies and Materials	4,732	5,104
Other	8,699	16,060
	<u>200,448</u>	<u>197,611</u>
Operation & Maintenance of Plant:		
Salaries:		
Professional/Non Certified Staff	159,287	171,590
Employee Benefits	83,708	83,856
Purchased Services	162,030	85,470
Supplies and Materials	179,022	204,062
Other	-	5
	<u>584,047</u>	<u>544,983</u>
Student Transportation:		
Salaries:		
Professional/Non Certified Staff	120,240	74,853
Employee Benefits	58,012	29,360
Purchased Services	52,251	3,380
Mileage to Parents	-	762
Supplies and Materials	75,760	80,761
Other	1,265	232
	<u>307,528</u>	<u>189,348</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	For Comparative Purposes Only 2023
Special Education Transportation		
Salaries:		
Non-Instructional	\$ 14,399	\$ 8,704
Employee Benefits	1,063	666
	<u>15,462</u>	<u>9,370</u>
Other Support Services:		
Salaries:		
Non-Instructional	30,983	23,471
Teachers/Professional Staff	82,030	1,143
Employee Benefits	21,666	6,042
Purchased Services	-	-
	<u>134,679</u>	<u>30,656</u>
Community Services:		
Supplies	830	1,374
	<u>830</u>	<u>1,374</u>
State Programs:		
Salaries:		
Teachers/Professional Staff	76,117	74,431
Instructional Aides and Assistants	22,187	29,758
Employee Benefits	17,442	29,978
Purchased Services	2,950	4,139
Supplies	3,876	13,671
Property	171	1,650
Other	-	189
	<u>122,743</u>	<u>153,816</u>
Federal Programs:		
Title I, Part A ESEA/VESSA	129,214	138,714
Title I, Part A, Support for Improvement	107,885	6,322
IDEA Preschool (619) base allocation	1,201	1,829
IDEA Enrollment/Poverty	75,110	84,100
IDEA Proportionate Share	2,104	-
Other Federal Non-Categorical	-	-
Title IV, Part B 21st Century Community Learning Centers	52,279	46,721
Other Federal Categorical	15,538	2,648
REAP	20,537	23,907
ESSER II	-	4,615
ESSER III	431,887	353,111
	<u>835,755</u>	<u>661,967</u>
Transfers:		
Employee Benefit Fund	10,000	25,000
Nutrition Fund	60,000	-
Depreciation Fund	25,000	50,000
Activity Fund	75,000	75,000
	<u>170,000</u>	<u>150,000</u>
Total Operational Cash Disbursements	<u>\$ 6,583,430</u>	<u>\$ 6,355,432</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT O

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
<b>U.S. Department of Education</b>			
Rural Education Achievement Program (REAP) Grants	84.358A	S358A182464	\$ 20,536
<i>Passed through the Nebraska Department of Education</i>			
Arts NOW Grant Program	45.025	13-062-0021-13	15,538
*American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER) Total Education Stabilization Fund	84.425U	13-062-0021-13	<u>431,887</u>
Title I, Part A	84.010	13-062-0021-13	237,100
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	84.027	13-062-0021-13	77,215
Special Education - Preschool Grants (IDEA, Preschool)	84.173	13-062-0021-13	<u>1,201</u>
Total Special Education Cluster			<u>78,416</u>
21st Century Community Learning Centers	84.287	13-062-0021-13	52,279
Total U.S. Department of Education			<u>835,756</u>
<b>U.S. Department of Agriculture - Child Nutrition Cluster</b>			
<i>Passed through the Nebraska Department of Education</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	620021	63,459
National School Lunch Program	10.555	620021	142,103
Summer Food Service Program for Children	10.559	62-0021	<u>7,525</u>
Child Nutrition Cluster			<u>213,087</u>
<i>Passed through the Nebraska Department of Health and Human Services</i>			
Child Nutrition Cluster-Non-cash Awards:			
National School Lunch Program (Federal Food Commodities)	10.555	620021	<u>13,310</u>
Total Child Nutrition Cluster			<u>226,397</u>
Total U.S. Department of Agriculture			<u>226,397</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through the Nebraska Department of Health and Human Services-Medicaid Cluster</i>			
Medical Assistance Program (Medicaid; Title XIX)	93.778	13-062-0021-13	<u>6,073</u>
Total Medicaid Cluster			<u>6,073</u>
Total U.S. Department of Health and Human Services			<u>6,073</u>
Total Expenditures of Federal Awards			<u>\$ 1,068,226</u>

\*Major Program

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT P

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2024

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of School District No. 21 under programs of the federal government for the year ended August 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of School District No. 21, it is not intended to and does not present the financial position, changes in net assets, or cash flows of School District No. 21.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

School District No. 21 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. Food Donation Program**

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



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  
School District No. 21  
Bayard, Nebraska 69334

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2024. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

#### Report on Internal Control Over Financial Reporting

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

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

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

#### Report on Compliance and Other Matters

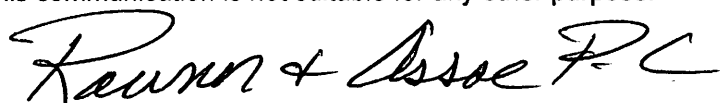
As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-002.

### **School District No. 21's Response to Findings**

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

### **Purpose of this Report**

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

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

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2024



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

To the Board of Education  
School District No. 21  
Bayard, Nebraska 69334

**Report on Compliance for Each Major Federal Program**

***Opinion for Each Major Federal Program***

We have audited School District No. 21's (the School District), Bayard, Nebraska, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended August 31, 2024. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School District's federal programs

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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



Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2024

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

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

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified:        Yes   X   No

Significant deficiency identified:   X   Yes        None Reported

Noncompliance material to financial statements noted:   X   Yes        No

*Federal Awards*

Internal control over major programs:

Material weakness identified:        Yes   X   No

Significant deficiency identified:        Yes   X   None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.153(a)?        Yes   X   No

Identification of major federal program:

Federal Assistance Listing Number 84.425U American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP-ESSER)

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

Auditee qualified as low-risk auditee:        Yes   x   No

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2023

FINANCIAL STATEMENT FINDINGS

2024-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

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

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

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

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

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

2024-002: INSTANCE OF NONCOMPLIANCE, Budget Compliance

*Condition:* The School District violated the Nebraska Budget Act. The actual expenditures of the Student Activities Fund and the Depreciation Fund exceeded the budgeted expenditures.

*Criteria:* The School District's management should monitor each fund on a monthly basis to detect and correct a potential budgeting error.

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

*Recommendation:* A remedy for this situation would be for the School District to print budget to actual reports each month for review by management and the School Board.

*Response:* The school district has created and implemented steps to better monitor current and future budgets to determine if there is a need for a budget amendment so it can be completed in a timely manner.

**Section III – Federal Award Findings and Questioned Costs**

None

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT R

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2024

**Financial Statement Findings for the year ended August 31, 2023:**

**2023-001:** Lack of segregation of duties.

**Current Status:** The prior year audit finding was repeated in the current year.

**2023-002:** Budget Compliance

**Current Status:** The prior year audit finding was repeated in the current year.

**Federal Award Findings and Questioned Costs for the year ended August 31, 2023:**

There were no findings or questioned costs in the prior year audit.



November 5, 2024

To the Board of Education  
School District No. 21  
Bayard, Nebraska 69334

We have audited the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, for the year ended August 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate in preparation of the annual budget filed with the state is based on past financial history and projected receipts and expenditures.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 5, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the School District's policies and procedures:

In the fiscal year ending 2024, total expenditures in the School District's Activities Fund, Depreciation Fund and Special Building Fund exceeded total revenues after transfers by \$20,190, \$78,759 and \$49,819, respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of each of these programs to ensure that the programs are cost effective and financially feasible.

Rauner & Associates noted the Activities Fund expenditures exceeded budgeted expenditures by \$4,042. It was also note that the Depreciation Fund expenditures exceeded budgeted expenditures by \$24,865. An accurately amended budget should have been submitted when it was known that expenditures were higher than originally anticipated.

We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

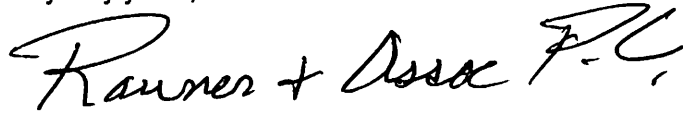
We were engaged to report on the individual fund supplemental schedules of cash receipts, disbursements and fund balances – budget and actual, and the general fund supplemental schedules of operational cash disbursements, and the schedule of expenditures, of federal awards, which accompany the financial statements but are not required supplementary information. With respect to this

supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

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

RAUNER & ASSOCIATES, P.C.  
Certified Public Accountants



# BAYARD PUBLIC SCHOOLS

EVERY PERSON - EVERY DAY  
www.bayardpublicschools.org

**DATE:** November 1, 2024  
**TO:** Nebraska Department of Education  
**FROM:** Rod Olson, Superintendent  
**RE:** Management Point Response

Rauner & Associates noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

*District Response: Due to Bayard Public School's size, limited personnel, and limited resources, it lacks the ability to segregate duties that are congruent with auditing standards. To compensate for this short coming, the following measures are examples of controls that the school district has chosen to put in place:*

1. *Dual Signatures are required on checks.*
2. *All claims and classified hours of employees are reviewed by the Superintendent in addition to the Business Manager of the Clerk in charge of monitoring and recording timecards.*
3. *All receipts are reviewed by the Superintendent and Business Manager.*
4. *A listing of claims and transfers are available for all Board Members to review prior to each Board Meeting and are potential discussion items.*
5. *All cash collected, such as activity gate receipts, are counted by two sponsors prior to being submitted to the Business Manager of Clerk.*

*While the aforementioned controls are not a substitute for having an employee with the appropriate training and credentials in place to ensure Bayard public schools follows all generally accepted accounting principles, it is an economically feasible methodology to detect and correct potential misstatements and provides multiple checks and balances on the day-to-day financial transactions of the school district*

In the fiscal year ending 2024, total expenditures in the School District's Activities, Depreciation Fund, Special Building Fund, and School Nutrition Fund exceeded total revenues after transfers by \$20,190, \$78,759, \$49,819, and \$38,000 respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of each of these programs to ensure that the programs are cost effective and financially feasible. In an attempt to not increase our expenditures from the previous year while making needed HVAC improvements at the elementary we ended up drawing down reserves in each of the funds listed: Activities, Depreciation Fund and Special Building Fund and Nutrition Fund.

Activity Fund: Cost overruns due to unanticipated cost increases. The combination of increased fuel costs, referee costs, success in both girls volleyball and basketball resulted in an increase of expenditures as well as our hosting of both District Wrestling and District Track.

Depreciation, Special Building and Nutrition Fund expenditure overruns were the direct result of unanticipated HVAC costs. Nutrition Funds were used to cover part of the cost of the HVAC costs associated with our cafeteria and lunch room HVAC. All other HVAC overruns for the elementary halls, bathrooms and most instructional classrooms were picked up through our Special Building and Depression funds.

Rauner & Associates noted the Activities Fund expenditures exceeded budgeted expenditures of \$4,042. It was also noted that the Depreciation Fund expenditures exceeded budgeted expenditures of \$24,865. An accurately

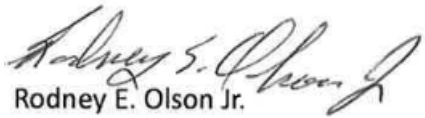
amended budget should have been submitted when it was known that expenditures were higher than originally anticipated.

As addressed in the previous section the Activity Fund cost overruns due to unanticipated cost increases including increased fuel costs, referee costs, success in both girls volleyball and basketball resulted in an increase of expenditures as well as our hosting of both District Wrestling and District Track.

As addressed in the previous section Depreciation, Special Building and Nutrition Fund expenditure overruns were the direct result of unanticipated HVAC costs. Nutrition Funds were used to cover part of the cost of the HVAC costs associated with our cafeteria and lunch room HVAC. All other HVAC overruns for the elementary halls, bathrooms and most instructional classrooms were picked up through our Special Building and Depression funds.

Going forward, the school district will be sure to amend the budget as soon as it is known that expenditures are going to come in higher than initially budgeted.

Sincerely,

A handwritten signature in cursive script that reads "Rodney E. Olson Jr.".

Rodney E. Olson Jr.

Supt. of Schools



# Estimate

2408-1516-7490

2024-08-20

Frontier Overhead Door  
 1960 Depot Street  
 P.O. Box 455  
 Gering NE 69341  
 heather@fohdoor.com  
 (308) 981-2650

Bayard Schools Bus Barn - Hope Wurdeman  
 726 4th Ave,  
 Bayard NE 69334  
 hope.wurdeman@bayardtigers.org  
 (308) 672-1714

11 x 12'4 Bus Barn Doors  
 726 4th Ave,, Bayard, NE, 69334

## Commercial Door Service

<i>Description</i>	<i>Unit Price</i>	<i>Quantity</i>	<i>Total</i>
<u>Commercial Door Service Labor</u> Door Size: 11' x 12'4" (Non-Insulated doors)  Remove existing perimeter seals, retainers and seals  Replacing the perimeter seal (includes vertical sides and the horizontal top seal), bottom retainer and bottom seal.  Servicing (6) 11 x 12'4 doors:  Adjust the tension on the torsion springs  Lubricating the rollers and hinges  Check and tighten all screws, bolts, and other fasteners on the door  Inspect the drum and the torsion cables for wear and tear  Inspect the tracks for wear and tear  Cycle the door to ensure the proper tension on the springs  Run safety checks  Tax exempt	\$185.00	6.00	\$1,110.00

## Commercial Door Replacement Parts

<u>Description</u>	<u>Unit Price</u>	<u>Quantity</u>	<u>Total</u>
<u>Commercial Angle Mount Seal</u> Commercial Vinyl Angle Mount Seal- 12'4" seals for the vertical sides of the (6) 11' x 12'4" doors. Total of 168 feet needed for all 6 doors. Tax Exempt	\$1.65	168.00	\$277.20
<u>Commercial Astragal Retainer and Seal</u> (6) 11' x 12'4" doors replace the bottom metal retainer and the bottom seal The pricing is for the metal retainer and the 13' seal per door. Tax Exempt	\$110.00	6.00	\$660.00
<u>Commercial Dual Flap Top Seal</u> (6) 11' x 12'4" doors replace the Dual Flap Top Seal 66' of top seal for (6) 11' doors Tax Exempt	\$8.34	66.00	\$550.44
		<i>Total</i>	\$2,597.64

### **Deposit of 50% is required before door order is placed.**

**Compensation.** Client shall pay as set forth above. Price is subject to change, with customer's approval.

**Invoicing & Payment.** Invoice will be issued to Client upon completion of the Work. Client shall pay invoice within 10 days of Client's receipt of the invoice. Client shall also pay a late charge of 1-1/2% per month on all balances unpaid 30 days after the invoice date.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_



# Estimate

2411-0411-4112

2024-11-04

Frontier Overhead Door  
 1960 Depot Street  
 P.O. Box 455  
 Gering NE 69341  
 heather@fohdoor.com  
 (308) 981-2650

Bayard Schools Bus Barn - Hope Wurdeman  
 726 4th Ave  
 Bayard NE 69334  
 hope.wurdeman@bayardtigers.org  
 (308) 672-1714

12 x 12 Doors  
 726 4th Ave, Bayard, NE, 69334

## Commercial Door Service

<i>Description</i>	<i>Unit Price</i>	<i>Quantity</i>	<i>Total</i>
<u>Commercial Door Operator Installation Labor</u> Door Size: 12 x 12 (Insulated Doors) Remove (2) existing operators, trolley rails and photo eyes Install (2) new commercial operators, trolley rails and photo eyes Program travel limits Program Wall Mount Run safety checks Tax Exempt	\$440.00	2.00	\$880.00
<u>Commercial Door Service Labor</u> Door Size: 12 x 12 (Insulated Doors) Remove existing perimeter seals, retainer and seals Replacing the perimeter seal (includes vertical sides and the horizontal top seal), bottom retainer and bottom seal. Servicing (2) 12 x 12 doors: Adjust the tension on the torsion springs	\$185.00	2.00	\$370.00

Lubricating the rollers and hinges  
 Check and tighten all screws, bolts, and other fasteners on the door  
 Inspect the drum and the torsion cables for wear and tear  
 Inspect the tracks for wear and tear  
 Cycle the door to ensure the proper tension on the springs  
 Run safety checks  
 Tax exempt

**Commercial Door Replacement Parts**

<i>Description</i>	<i>Unit Price</i>	<i>Quantity</i>	<i>Total</i>
<u>Commercial Dual Flap Top Seal</u>	\$7.75	24.00	\$186.00

Commercial Dual Flap Top Seal- (2) for 12' x 12 doors

The pricing is for 24' for the 12' doors.

Tax Exempt

<u>Commercial Astragal Retainer and Seal</u>	\$100.00	2.00	\$200.00
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Commercial Retainer and Bottom Seal for the (2) 12 x 12 doors

The pricing is for the metal retainer and 13' seal for (2) doors

Tax Exempt

<u>Commercial Angle Mount Seal</u>	\$2.70	48.00	\$129.60
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Commercial Vinyl Angle Mount Seal- (2) 12' x 12' doors

The pricing is for 48' of seal for the 12' doors

Tax Exempt

**Commercial Operator**

<i>Description</i>	<i>Unit Price</i>	<i>Quantity</i>	<i>Total</i>
<u>LM Maxum TDC7S1B</u>	\$1,300.00	2.00	\$2,600.00

Door Size: 12' x 12'-12' Trolley Rail

3/4 Hp 24VDC Motor Drive

65:1 Gearbox with #50 Chain

Electromechanical Brake for operators that support 700 lbs. and 1200 lbs. doors

Removable Front Cover

Captive E-Box screws: remain in place when opening and removing cover

120 V AC Single Phase

Additional Features:

Faster speed, 12 inches on average for sectional doors

Security+ 2.0 on Board Radio Receiver: Up to 90 remote controls

Connect to Wi-Fi for over the air updates

Transmitter management- set up to 1000 remotes through myQ Facility

Temperature thresholds:

Without heater -4°F (-20°C) – 140°F (60°C)

With heater (HTR) -40°F (-40°C) – 140°F (60°C)

Tax Exempt

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### Freight

<i>Description</i>	<i>Unit Price</i>	<i>Quantity</i>	<i>Total</i>
<u>Freight</u>	\$200.00	1.00	\$200.00

*Total* \$4,565.60

**Deposit of 50% is required before door order is placed.**

**Compensation.** Client shall pay as set forth above. Price is subject to change, with customer's approval.

**Invoicing & Payment.** Invoice will be issued to Client upon completion of the Work. Client shall pay invoice within 10 days of Client's receipt of the invoice. Client shall also pay a late charge of 1-1/2% per month on all balances unpaid 30 days after the invoice date.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

1. Our audit is complete and will be presented to the Board on Monday by Julie Peetz from Rauner & Associates. This information has been forwarded to our NASB Consultant Carl Dietz to also review.
2. I have been in contact with David Chikos and Deacon Jacob Dean concerning their interest in our west lots (old trailer court) that are across the street and directly east of the Assumption Greek Orthodox Church. I have forwarded to our attorney some of the rudimentary points that we may want to consider. As you review the attachments please let me know if there are additional points you feel we may need to consider.
3. We reached out numerous times to other vendors in an attempt to secure a second bid for the repairs necessary for the two large bay doors on the west portion of the bus barn and have yet to receive a second bid. Attached is the bid from Frontier Overhead Doors in the amount of \$4,565.60. There is also an attached estimate that we should consider for maintenance of the 6 overhead doors to the west in the amount of \$2,597.64 for all parts and labor. We should do this but at a later date contingent on our overall special building or general fund expenditures.
4. Our boilers are operating and we lucked out in fixing the leaks on the elementary system. We are still exploring options that may allow us to finish the HVAC in the elementary.
5. The hoist in the Ag. shop is up and running. The system has been refurbished and meets all inspection/industry standards. We now have a lot of happy gearheads.
6. We have also been working extensively with the Service Unit concerning various Special Education compliance issues, review of our needs and how best to meet and fund those needs. At this point everything appears to be moving forward as expected. I will keep you informed of this process.
7. We are in the process of moving and cleaning out the downtown storage building.

Rodney Olson

Vacation Leave 20 days (160 hours) no more the 25 days	Dates	Hours
	7/5/2024	4
	7/12/2024	8
	7/19/2024	8
	9/20/2024	8
	10/25/2024	3

31 Total used

Sick Leave 10 days (80 hours) no more then 60 days	Dates	Hours
	8/1/2024	8
	9/2/2024	8 Sick Bank
	9/25/2024	1.5
	10/18/2024	8

25.5 Total used



# Superintendent Short Form Evaluation

Date: \_\_\_\_\_

Board Member: \_\_\_\_\_

Superintendent: \_\_\_\_\_

Standard	Professional Practice	Highly Effective	Effective	Developing	Ineffective
		Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria
<b>Standard 1</b> <b>Vision, Culture, and Instructional Leadership</b>	1.1 Consistently promotes effective instructional programs that are clearly focused on student achievement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1.2 Reviews the effectiveness of curriculum and instruction and supports teachers in the use of data-informed instructional practices.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Standard 2</b> <b>Operations, Resource, and Personnel Management</b>	2.1 Guides the process of budget development for Board consideration and action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2.2 Implements personnel procedures to hire and retain the best qualified personnel.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Standard 3</b> <b>Board Governance and Policy</b>	3.1 Enforces and interprets the intent of board policies and advises the Board on the need for new and/or revised policies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3.2 Strives to develop a positive working relationship with the Board, communicating with and treating all board members fairly and respectfully.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Standard 4</b> <b>Communications and Community Relations</b>	4.1 Collaboratively works with staff and community to develop effective partnerships to support the district's goals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4.2 Effectively informs the public regarding school activities and student achievement to promote a positive district image.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Standard 5</b> <b>Ethical Leadership</b>	5.1 Demonstrates ethical and professional behavior.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5.2 Strives to maintain a caring and professional relationship with staff and respects the diversity of the school community.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Board Member Comments:</b>					

\*Superintendent Signature: \_\_\_\_\_

Date: \_\_\_\_\_

\*Board President Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## **POLICY NO. 4114 - TESTING FOR CONTROLLED SUBSTANCES**

### **PRE-EMPLOYMENT TESTING**

The Bayard Public School District will require all applicants it intends to hire to be tested for the use of controlled substances as a pre-qualification condition. Applicants who test positive for the use of controlled substances, or who refuse to submit to such testing, will be disqualified from further hiring considerations.

As a part of the pre-employment testing an applicant must show the certified results of every drug test taken with the past two years. Failure to do so will disqualify the person from further hiring considerations.

### **“REASONABLE CAUSE” TESTING**

The school district will require current employees to submit to testing for controlled substances when it believes there is “reasonable cause” to suspect a violation of this policy. “Reasonable cause” includes irrational or unusual behavior; reporting to work in an apparent unfit condition; and conduct of a similar nature.

Employees who are requested to undergo “reasonable cause” testing will be transported to the Collection Site by a school district representative. The employee will be required to submit to the drug test. Any attempt to invalidate or tamper with the test, will subject the employee to disciplinary action, up to and including termination.

### **POST-ACCIDENT/INJURY TESTING**

As soon as practicable following an accident involving a school transportation motor vehicle, the district will test each surviving driver: (a) Who was performing safety-sensitive functions with respect to the vehicle, if the accident involved the loss of human life; or (b) Who receives a citation under state or local law for a moving traffic violation arising from the accident. Federal regulations require such drivers to submit a urine sample within thirty-two (32) hours of the accident. The district would recommend the urine sample be given within eight (8) hours or less.

## **RANDOM TESTING**

Federal regulations also require random testing for bus drivers for controlled substances. The regulations specify that such tests must equal or exceed fifty percent (50%) of the total number of drivers on an annual basis. All drivers will be required to submit to testing for controlled substances under random testing procedures established by the Bayard Public School District.

## **PENALTIES FOR VIOLATION**

Bus drivers found to be in violation of any part or parts of Policies 4113 or 4114 will be removed from their safety sensitive position and may be terminated without further recourse.

Adopted: 12-11-95

Reviewed: 5-10-10, 1-13-20

## **POLICY NO. 4115 - EXTRA-CURRICULAR AND CO-CURRICULAR ACTIVITY OVERSIGHT COMMITTEE**

There is hereby established an extra-curricular and co-curricular activity oversight committee which will consist of the sponsor of the specific activity, the Building Principal, the Activity Director and two activity sponsors selected by the activity director. The Committee shall be responsible for seeing to the establishing of training rules for sports activities, regulations for all such activities and the enforcement of those rules and regulations. The rules and regulations established shall be in writing and shall be provided to each student participating in his or her specific extra-curricular or co-curricular activity.

The Committee shall have the authority to suspend a student from such activities, with or without a hearing. In the event of a suspension without a hearing, the Committee shall, within three (3) days after the suspension hold an informal hearing. The Committee may also propose a suspension and shall notify the student and his or her parents in writing of the proposed suspension. Within (3) days after the Notice of the proposed suspension or three (3) days after the temporary suspension the Committee shall hold an informal hearing with the student and the students parents to determine whether or not the suspension will go into effect or continue as the case may be. The student and the student's parents shall have an opportunity to appear at the hearing and be heard with regard to the suspension. The decisions of the Committee shall be on a majority vote.

The decision may be appealed to the Board of Education by giving notice to the Superintendent of Schools within ten (10) calendar days from the date of the Committee's decision. The Board of Education will hear the case at their next regularly scheduled meeting. The hearing shall be held in an informal manner and the student and the student's parents may appear at the hearing and be heard regarding the suspension.

Adopted: 8-11-97

Reviewed: 5-10-10, 1-13-20

## **POLICY NO. 4116 - DISCLOSURE AND PROTECTION OF EMPLOYEE HEALTH INFORMATION**

The district will comply with all regulations regarding privacy and confidentiality of employee health and insurance information, including the secure interchange and storage of electronic data. The superintendent is directed to promulgate administrative regulations as needed to ensure proper handling of such information.

Employees will be provided with a notice describing the district's practices regarding health information. Employees shall have the right to inspect, copy or amend such information or to revoke authorization to disclose such information. Revocation of authorization will affect the availability of some employee benefits.

Adopted: 8-11-03

Reviewed: 5-10-10, 1-13-20

## **POLICY NO. 4117 - BUS SAFETY PROGRAM**

The Superintendent shall direct the preparation of Safe Pupil Transportation Plan that, at a minimum, shall address weapons, pupil behavior, terroristic threats, severe weather, hazardous materials, medical emergencies, and driver/passenger procedures in the event of mechanical breakdowns of the vehicle.

The Superintendent shall plan and implement a safety-training program for pupil transportation vehicle operators and vehicle passengers. The Superintendent shall monitor the scheduling of in-service and educational opportunities for transportation personnel to improve their awareness and skills regarding pupil transportation vehicle safety. Pupil transportation vehicle operators shall attend local workshops and all in-service meetings.

Administrative rules and regulations shall be adopted to govern the safe operation of pupil transportation vehicle. Students violating these regulations may have their riding privileges revoked or suspended. Parents will be responsible for damage done to transportation vehicles or equipment by their children.

The school district shall conduct pupil transportation vehicle safe riding practices instruction and emergency safety drills at least twice a year for students who utilize school district transportation. The emergency evacuation drill procedure should be conducted according to guidelines established by the Nebraska Department of Education.

Each pupil transportation vehicle shall have, in addition to the regular emergency safety drill, a plan for helping those students who require special assistance to safety during an emergency. This shall include, but not be limited to, students with disabilities.

Pupil transportation vehicle drivers are required to attend each safety drill.

All transportation vehicles shall be acquired and maintained to meet or exceed NDE Minimum Equipment Standards for pupil transportation vehicles. The Superintendent shall develop a systematic preventive maintenance program including daily, weekly, monthly and annual schedules to insure vehicle safety and reliability. This will include a record keeping system for maintaining inspection reports along with procedures for filing reports and certifications to meet requirements of the Nebraska Department of Education.

Legal Reference: NE Statute 79-601 to 610, NDE Rule 91.

Cross Reference: 508-05 Emergency Plans and Drills, 905 Safety Program.

Adopted: 8-9-04

Reviewed: 5-10-10, 1-13-20

## **POLICY NO. 4118 - BUS DRIVER SUPERVISION**

School bus drivers must pass physical examinations and meet other criteria as established by state and federal law and by the Nebraska Department of Education. Bus drivers must have a valid pupil transportation vehicle operator's permit and shall have it in their possession when transporting students. This does not apply to the operator of a small vehicle being used only for extra-curricular activities.

The school district shall obtain a record of satisfactory driving as determined by board policy. It is required that a copy of the individual's driving record be on file with the district before employment as a pupil transportation vehicle operator as defined in NDE rules. The school district shall obtain and keep on file a criminal history record of driver applicants who are not certificated Nebraska teachers or administrators through the Nebraska State Patrol and local law enforcement agency before employment as a pupil transportation vehicle operator.

School bus driver selection procedures will be developed by the Superintendent to ensure acceptance of drivers whose capabilities are commensurate with job responsibilities, including minimum requirements for a satisfactory driving record.

Substitute pupil transportation vehicle operators shall meet the same driver requirements and qualifications as a regular pupil transportation vehicle operator. A pupil transportation vehicle operator shall not have the authority to assign a substitute without the prior approval of any school administrator.

All school bus drivers are required to inform the district immediately of any change in their driving or criminal records that could affect their eligibility to maintain the student transportation vehicle operator's permit.

Pupil transportation vehicle operators shall document and report to the transportation supervisor the occurrence of any events covered by the Safe Pupil Transportation Plan that involved the pupil transportation vehicle operated by the driver, or any pupils transported in it. The Superintendent shall develop such reporting procedures.

Legal Reference: NDE Rule 91

Adopted: 8-9-04

Reviewed: 5-10-10, 1-13-20

## **POLICY NO. 4119 – PROFESSIONAL BOUNDARIES BETWEEN EMPLOYEES AND STUDENTS**

All employees (which for purposes of this policy includes student teachers and interns) are expected to observe and maintain professional boundaries between themselves and students. A violation of professional boundaries will be regarded as a form of misconduct and may result in disciplinary action.

The following non-exclusive list of actions which the board deems unacceptable and will be regarded as a violation of the professional boundaries that employees are expected to maintain with a student:

- Using e-mail, text messaging, instant messaging, social networking sites, or any other type of personal communication system to discuss with a student a matter that does not pertain to school-related activities, such as the student's homework, class activity, school sport or club, or other school-sponsored activity. Electronic communications with students are to be sent simultaneously to multiple recipients, not to just one student, except where the communication is clearly school-related and inappropriate for persons other than the individual student to receive (for example, e-mailing a message about a student's grades).
- Engaging in social-networking friendships with a student on social networking sites. Material that employees post on social networks that is publicly available to those in the school community must reflect the professional image applicable to the employee's position and not impair the employee's capacity to maintain the respect of students and parents or impair the employee's ability to serve as a role model for children. Employees shall not friend or follow students on any social networking site.
- Engaging in sexual activity, a romantic relationship, or dating a student or a former student within one year of the student graduating or otherwise leaving the District.
- Making any sexual advance - verbal, written, or physical - towards a student.
- Showing sexually inappropriate materials or objects to a student.
- Discussing with a student sexual topics that are not related to a specific curriculum.
- Telling sexual jokes to a student.
- Invading a student's physical privacy (e.g., walking in on the student in a restroom).
- Hugging or other physical contact with a student that is initiated by the employee when the student does not seek or want this attention.

- Being overly "touchy" with a specific student.
- Allowing a specific student to get away with misconduct that is not tolerated from other students, except as appropriate for students with an IEP or 504 Plan.
- Discussing with the student the employee's problems that would normally be discussed with adults (e.g., marital problems).
- 
- Giving a student a ride in the employee's personal vehicle without express permission of the student's parent or school administrator unless another adult is in the vehicle.
- Taking a student on an outing without obtaining prior express permission of the student's parent or school administrator.
- Inviting a student to the employee's home without prior express permission of the student's parent and school administrator.
- Going to the student's home when the student's parent or a proper chaperone is not present.
- Giving gifts of a personal nature to a specific student.
- Discussing alcohol, tobacco or other illicit drugs in a non-instructional setting, such as describing a party that the employee attended.
- Discussing another student's or employee's personal matters when it is not appropriate outside of the instructional setting.
- "Grooming," which includes building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student's life the sexual contact or sexual penetration would take place.

Appropriate exceptions are permitted to the foregoing for legitimate health or educational purposes and for reasons of family relationships between employees and their children who are students in the District. A staff member seeking an exception must receive advance approval from his or her administrator. If a staff member is unable to communicate with an administrator in advance (such as in the event of an emergency), the staff member must notify the administrator as soon as possible, but not later than 24 hours immediately following the event.

Any person who suspects a District employee of engaging in any prohibited conduct under this policy, including grooming, should contact the Superintendent or other administrator immediately.

An employee who violates this policy may face discipline, up to and including termination of employment, and may be referred to the appropriate certification or credentialing agencies for further discipline.

A violation of this policy will result in referral to the Department of Health and Human Services, law enforcement, or both.

Each school year, all employees shall sign a certification verifying that this policy was received and understood.

Legal Reference: LB 1080 (2020)

Adopted: 10-12-09

Revised: 1-11-21

Reviewed: 5-10-10

## **POLICY NO. 4133 - EMPLOYEE USE OF ELECTRONIC COMMUNICATION DEVICES**

The Board recognizes that employees may carry electronic communication devices and hereby adopts this policy.

### **District-Issued Communications Devices**

The District may elect to issue certain communication devices to employees in order to increase the efficiency of District operations. Issuance and use of District equipment shall be subject to rules promulgated by the Superintendent.

### **Personally Owned Communications Devices**

Employees may carry and use personally owned cellular telephones or pagers/beepers on school property subject to rules and regulations promulgated by the Superintendent.

Visible possession of all cell phones is prohibited in any area where there is an expectation of privacy.

Adopted: 4-10-06

Reviewed: 5-10-10, 1-13-20

October 18, 2024



Morrill County School Dist                      000002  
726 4th Ave  
Bayard NE 69334-2065



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**Convenient ways to stay connected.**



Download our mobile app that gives you 24/7 access to view and manage all your accounts, deposit checks anywhere from your phone, transfer funds, make payments, and so much more.



Visit any of our branch locations. 1940 10th Street, Gering, NE 69341 is the location closest to 302 Main Street, Bayard, NE 69334 and is ready to continue to serve you. For a complete list of branches and ATMs, go to [fnbo.com](https://fnbo.com) or utilize our mobile app.



Call us at 1-800-642-0014. We're available 24/7 to help you with your banking needs.

**IMPORTANT SAFE DEPOSIT BOX INFORMATION:**

If you have a Safe Deposit Box at this branch and would like your safe deposit box relocated to another branch location, we invite you to visit the 302 Main Street, Bayard, NE branch in person before Thursday, January 23, 2025, to collect the contents of your safe deposit box. If you do not close your safe deposit box before the 302 Main Street, Bayard, NE branch location closes, we will open your safe deposit box and remove and store the contents in a safe and secure centralized location. If the contents are not claimed, we will send the safe deposit box contents to the State Treasurer's Office as required by law.

Thank you again for choosing FNBO. We take great pride in continuing to serve your needs and helping you achieve your financial goals. Thank you for being our customer.

Sincerely,  
Senna Reeves

Director, Branch Banking

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