



Schuyler Community Schools
Board of Education Regular Meeting
Monday, January 20, 2025 6:30 PM
Schuyler Community Schools Board Room
2023 Colfax Street
Schuyler, NE 68661

- I. Opening the Meeting
- II. Call to Order
- III. District Mission Statement
- IV. Nebraska Open Meetings Law
- V. Publication of Meeting
- VI. Board Member Roll Call
- VII. Pledge of Allegiance
- VIII. Approval of Agenda
- IX. **Election of 2025 Board Offices**
- IX.A. Board President

Rationale: Board Policy 203.01: The superintendent shall assume the chairmanship of the meeting for the purpose of electing a board president. Ballots for officers may be cast in secret but the total vote for each candidate shall be recorded by the secretary.

IX.B. Vice President of the Board

IX.C. Secretary of the Board

IX.D. Treasurer of the Board

IX.E. NASB Delegate

Discussion: President Brabec announced that because this position does not require action by the board, but can be handled by appointment by the Board President. Instead of taking action, he is making the appointment in lieu of the action item. This is why there is no first or second for this action item which became an appointment.

President Brabec appointed Dr Renee Sayer to the position of NASB Delegate for the 2025-26 term.

IX.F. Recording Secretary

Discussion: President Brabec announced that because this position does not require action by the board, but can be handled by appointment by the Board President. Instead of taking action, he is making the appointment in lieu of the action item. This is why there is no first or second for this action item which became an appointment.

President Brabec appointed Christina Bywater to the position of Recording Secretary for the 2025-26 term.

IX.G. Board of Education Committee Assignments

IX.H. Review of Conflict of Interest

X. Consent Agenda

X.A. Minutes of the December 9, 2024 meeting of the board

X.B. Financial Report

X.B.1. Approval of \$7,000 for the activities fund to be used for officials, fees, and other related costs. The details of these expenditures will be presented to the board at the next board meeting.

X.C. New Hire Recommendations:

X.C.1.

The following positions are for the 2025-2026 school year.

Jonathan Madison -Instrumental Music (Band), BA Step 4

Samantha Ladwig - Director of Curriculum and Assessment, this will be a 240 day contract, salary TBD

X.D. Resignations:

X.D.1.

Eileen Gahan - Elementary Special Education Teacher (this is for the end of the 2024-2025 school year)

XI. Public Comment

XII. Discussion/Information Items

XII.A. Presentation on Communication Plan and Contract

XII.B. Presentation on the development of our HAL (High Ability Learners) program.

XII.C. Josh McPhillips will present on softball and its declining numbers.

XII.D. Review the 2024 Audit report performed by Forward CPA.

XIII. Action Items

XIII.A. Superintendent's Contract

XIII.B. The attached spreadsheets indicate the individuals allowed access to the various accounts at each bank. Any individual currently on an account but not listed on the attached documents shall be removed from any and all accounts.

Additionally, the Schuyler Central Lunch Fund - Account #500004933 will be moved from Homestead Bank to Pinnacle Bank.

XIII.C. Contract for Bus Barn

XIII.D. We would like to recognize Darli Vrba for her years of service to the Schuyler Community Schools. Darli has announced her retirement and we wish her all the best in her next adventure.

XIII.E. Approve the contract with Idea Bank on Communications

XIII.F. Approve the 2024 Audit Report from Forward CPA

XIV. Information Items: Reports

XIV.A. Building/District Administrators

XIV.A.1. Principals will share highlights from the start of the semester.

XIV.B. Superintendent

XIV.B.1.

Strategic Plan

Special Education Director Position

Upcoming Meetings for Superintendent and Board Members

1. **LEGISLATIVE ISSUES CONFERENCE - January 26-27, 2025 - Lincoln (Amanda and Brian will be attending).**
2. **Board President Retreat - February 16th and 17th - Kearney (Rich, Amanda, and Paul will be attending).**

XIV.B.2.

XIV.C. Board Committee Reports

XIV.C.1. **Monday, January 6th @ 5:30 Board Policy/Handbooks/Support Programs**

Monday, January 6th @ 6:30 Building/Grounds/Transportation

Wednesday, January 8th, @ 5:30 American Civics, Assessment and Instruction

Wednesday, January 8th @ 6:30 Budget/Finance/Negotiations

XIV.D. Schuyler Community Schools Foundation Report

XV. Adjourn

Discussion: To view this meeting go to:

https://zoom.us/rec/share/q21OT7P2a_fvMWSGAXJyjxPGU41EHdO45CnwJZQiKB2SbiYd9smQWUrOxeveetUU.RucuT4CQCJj1hlMF

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.

Annotations

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12.

Operative Date: July 21, 2022

Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of

having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- As an administrative agency of the county, a county board of equalization is a public body. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Source: Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. *State ex rel. Upper Republican NRD v. District Judges*, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. *Grein v. Board of Education*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. *Simonds v. Board of Examiners*, 213 Neb. 259, 329 N.W.2d 92 (1983).
- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate

should be made should take place in an open meeting. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. *Meyer v. Board of Regents*, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or

(ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a

recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the

public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (2)(b)(i) and (2)(b)(ii) of this section.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB742, section 1, with LB908, section 1, and LB922, section 13, to reflect all amendments.

Note: Changes made by LB742 and LB908 became effective July 21, 2022. Changes made by LB922 became operative July 21, 2022.

Cross References

- **Intergovernmental Risk Management Act**, see section 44-4301.
- **Interlocal Cooperation Act**, see section 13-801.
- **Joint Public Agency Act**, see section 13-2501.

- **Municipal Cooperative Financing Act**, see section 18-2401.

Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the instate location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13.

Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs

earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2.

Effective Date: July 21, 2022

Annotations

- If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943,

and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010).

- Any citizen of the state may commence an action to declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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Source: http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414

Date: July 2022

CONFLICTS, CONTRACTS and CAMPAIGNS
School Districts
Addendum

New Conflict of Interest Provisions Effective August 1, 2024 (New language is underlined)

49-1499.03. Political subdivision; public official or employee; discharge of official duties; potential conflict; actions required; applicability.

(1)(a) An official of a political subdivision designated in section 49-1493 who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict; and

(ii) Deliver a copy of the statement to the commission and to the person in charge of keeping records for the political subdivision who shall enter the statement onto the public records of the political subdivision.

(b) The official shall take such action as the commission shall advise or prescribe to remove himself or herself from influence over the action or decision on the matter.

(c) This subsection does not prevent such a person from making or participating in the making of a governmental decision to the extent that the individual's participation is legally required for the action or decision to be made. A person acting pursuant to this subdivision shall report the occurrence to the commission.

(2)(a) Any public official of any political subdivision not designated in section 49-1493 who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;

(ii) Deliver a copy of the statement to the person in charge of keeping records for the political subdivision who shall enter the statement onto the public records of the political subdivision; and

(iii) Except as otherwise provided in subsection (3) of this section, abstain from participating or voting on the matter in which the public official has a conflict of interest.

(b) The public official may apply to the commission for an opinion as to whether the person has a conflict of interest.

(3)(a) This section does not prevent a public official of any political subdivision from making or participating in the making of a governmental decision:

(i) To the extent that the individual's participation is legally required for the action or decision to be made; or

(ii) If the potential conflict of interest is based on a business association and (A) such business association is an association of such political subdivisions, (B) the political subdivision is a member of such association, and (C) the business association exists only as the result of such public official holding office.

(b) A public official of any city subject to subsection (1) of this section who is acting pursuant to this subsection shall report the occurrence as provided in subdivisions (1)(a)(i) and (ii) of this section.

(c) A person subject to subsection (2) of this section who is acting pursuant to this subsection shall report the occurrence as provided in subdivisions (2)(a)(i) and (ii) of this section.

(4)(a) Any employee of a political subdivision whose annual salary and benefits exceed one hundred fifty thousand dollars and who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;

(ii) Deliver a copy of the statement to the person in charge of keeping records for the political subdivision who shall enter the statement onto the public records of the political subdivision; and

(iii) Except as otherwise provided in subdivision (4)(c) of this section, abstain from participating in the matter in which the employee has a conflict of interest.

(b) An employee described in subdivision (4)(a) of this section may apply to the commission for an opinion as to whether he or she has a conflict of interest.

(c) This subsection does not prevent an employee described in subdivision (4)(a) of this section from making or participating in the making of a governmental decision to the extent that the employee's participation is legally required for the action or decision to be made. An employee who is acting pursuant to this subdivision shall report the occurrence as provided in subdivisions (4)(a)(i) and (ii) of this section.

(5) Matters involving an interest in a contract are governed either by sections 49-14,102 and 49-14,103 or by sections 49-14,103.01 to 49-14,103.06. Matters involving the hiring of an immediate family member are governed by section 49-1499.04. Matters involving nepotism or the supervision of a family member by an official or employee in the executive branch of state government are governed by section 49-1499.07.

(6) This section does not apply to a sanitary and improvement district.

| | | | | | | | | |
|--|---|---|------------------|--|---------------------|--|-----------------|--|
| <p style="text-align: center;">NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 11th Floor, State Capitol P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522</p> | <h2 style="margin: 0;">EMPLOYMENT OF IMMEDIATE FAMILY MEMBERS DISCLOSURE STATEMENT</h2> <p style="margin: 20px 0 0 0;">NADC FORM C-4</p> | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; padding: 2px;">POSTMARK DATE</td> <td style="width:50%;"></td> </tr> <tr> <td style="padding: 2px;">MICROFILM NUMBER</td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 5px;">OFFICE USE ONLY</td> </tr> </table> | POSTMARK DATE | | MICROFILM NUMBER | | OFFICE USE ONLY | |
| POSTMARK DATE | | | | | | | | |
| MICROFILM NUMBER | | | | | | | | |
| OFFICE USE ONLY | | | | | | | | |
| <p style="text-align: center;">BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3</p> | | | | | | | | |

- Public officials and employees employing, recommending employment, or supervising the employment of an immediate family member must disclose the employment either in writing or on the record to the governing body employing the immediate family member.
- File this form or other written disclosure with the person in charge of keeping records for the governing body employing the immediate family member.
- Person who fail to disclose the employment of immediate family members or who otherwise do not comply with the law are subject to penalties.

| | |
|---------------|---|
| ITEM 1 | NAME, ADDRESS AND TELEPHONE NUMBER OF PUBLIC OFFICIAL OR PUBLIC EMPLOYEE |
|---------------|---|

| | | | | | |
|---------|--|----------------------|-----------------------|---------------------|--|
| Name | <u>Brown</u> | <u>Sam</u> | <u>J</u> | Telephone No. | <u>308-555-1212</u> |
| | <small>Last</small> | <small>First</small> | <small>Middle</small> | | |
| Address | <u>1717 N 17th St</u> | | | <u>Erehwon</u> | <u>NE</u> <u>69000</u> |
| | <small>STREET ADDRESS OR RURAL ROUTE</small> | | | <small>City</small> | <small>STATE</small> <small>ZIP CODE</small> |

| | |
|---------------|---|
| ITEM 2 | OFFICE OR POSITION, ADDRESS, TELEPHONE, TERM OF OFFICE |
|---------------|---|

| | | | |
|---|--|-----------|---------------------|
| Office or Position: | <u>School Board Member</u> | Term: | <u>2019-2023</u> |
| Identify City, County, District, or State Agency: | <u>Erehwon School District</u> | | |
| Address: | <u>1111 S 11th St Erehwon, NE 69000</u> | Telephone | <u>308-555-2200</u> |

| | |
|---------------|--|
| ITEM 3 | MEMBER OF YOUR IMMEDIATE FAMILY WHOM YOU INTEND TO EMPLOY, RECOMMEND FOR EMPLOYMENT, OR SUPERVISE (Use ITEM 5 CONTINUATION, if necessary) |
|---------------|--|

| | | | |
|----------|----------------------------------|--------------|--|
| A. Name | <u>Sam Brown Jr</u> | Relationship | <u>Son</u> |
| Position | <u>Summer Maintenance Worker</u> | Employer | <u>Erehwon School District</u> <small>(IDENTIFY CITY, COUNTY, DISTRICT OR STATE AGENCY)</small> |
| B. Name | _____ | Relationship | _____ |
| Position | _____ | Employer | _____ |
| C. Name | _____ | Relationship | _____ |
| Position | _____ | Employer | <u>ATTACHMENT # 1</u> <small>(IDENTIFY CITY, COUNTY, DISTRICT OR STATE AGENCY)</small> |

ITEM 4 | FOR NEWLY ELECTED OR APPOINTED PUBLIC OFFICIALS AND EMPLOYEES

List members of your immediate family who were employed before your election or appointment, or prior to July 17, 1986 and are now employed or supervised by you.

A. Name _____ Relationship _____

Position _____ Employer _____
(IDENTIFY CITY, COUNTY, DISTRICT OR STATE AGENCY)

Date Hired _____

B. Name _____ Relationship _____

Position _____ Employer _____
(IDENTIFY CITY, COUNTY, DISTRICT OR STATE AGENCY)

Date Hired _____

(Use ITEM 5, CONTINUATION, if necessary)

ITEM 5 | CONTINUATION

(Signature)

(Date)

General Information - Filing Requirements

A public official or public employee may employ, recommend the employment of, or supervise the employment of an immediate family member if:

- 1) he or she does not abuse his or her official position; and
- 2) makes a written disclosure with the person in charge of keeping records for the governing body or a disclosure on the record to the governing body; and
- 3) he or she has first made a reasonable solicitation and consideration of applications for such employment:

NOTE: Examples of abuse of one's position could include, but are not limited to, (1) providing an unreasonably high salary, (2) not requiring the employee to actually perform the duties of his or her position, (3) terminating another employee to make a position available for an immediate family member, (4) hiring an immediate family member who is not qualified to hold the position.

I. Who Must File:

- A. Public officials and employees employing, recommending employment, or supervising the employment of an immediate family member must make a disclosure to the person in charge of keeping records for the governing body of the entity. Where applicable the disclosure may be made on the record to the governing body of the entity in lieu of a written disclosure.
- B. Public officials and employees who currently employ or supervise an immediate family member(s) employed prior to the election or appointment of the public official or public employee or prior to July 17, 1986.

II. When to File:

- A. Public officials and employees must file prior to employing, recommending employment, or supervising the employment of an immediate family member.

- B. Newly elected or appointed public officials or employees shall file prior to or as soon as reasonably possible after the official date of taking office.

III. Where to File:

This form or other written disclosure should be filed with the person in charge of keeping records for the governing body of the entity served. (i.e., state officials and employees file with the head of their agency or department; officials and employees of public power districts file with the district office; county officials and employees file with the county clerk; city or village officials or employees file with the city or village clerk; officials and employees of natural resource districts file with the office of the district manager; school district officials and employees file with the district superintendent or secretary of the school board. **Disclosure need not be made to the Nebraska Accountability and Disclosure Commission.**

Disclosure of Contractual Interests by Local Officers. If you are disclosing an interest in a contract to which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

Disclosure of Potential Conflict of Interest by State Executive Branch Officials, Employees, and Others Required to file Statements of Financial Interests. If you are disclosing a potential conflict of interest under section 49-1499 of the Accountability Act, use NADC Form C-2, Potential Conflict of Interest Statement.

Definitions

Governing body means the village board of a village, the city council of a city, the board of commissioners or board of supervisors of a county, the board of directors of a public power district, or any body with the ultimate power to determine the entity's policies and control its activities.

Immediate Family Member means a child residing in an individual's household, a spouse of an individual, or an individual claimed by the public official or employee or his or her spouse as a dependent for federal income tax purposes.

Public employee means an employee of the state or a political subdivision thereof.

Public official shall mean an official in the executive branch, an official in the legislative branch, or an elected or appointed official in the judicial branch of the state government or a political subdivision thereof; any elected or appointed members of a governing body of a state institution of high education.

Official in the executive branch means an official holding a state executive office as provided in Article IV, Constitution of Nebraska, including Governor, Lieutenant Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, Attorney General, Tax Commissioner, the heads of such other executive departments as set forth in the Constitution or as may be established by law, a deputy thereto, or a member of any state board or commission.

Official in the legislative branch means a member or member-elect of the Legislature, a member of an official body established by and responsible to the Legislature, or employee thereof other than an individual employed by the state in a clerical or nonpolicymaking capacity.

Statutory Authority: Section 49-1499.01 Revised Statutes of Nebraska.

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|--|---|---------------------|--|
| NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION 11 th Floor, State Capitol P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522 | CONTRACTUAL INTEREST STATEMENT NADC FORM C-3 | POSTMARK DATE | |
| | | MICROFILM NUMBER | |
| BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3 | | OFFICE USE ONLY | |
| | | | |

- A local officer with an interest in any contract to which his or her governing body or anyone for its benefit is a party must disclose the interest on the record of the governing body responsible for approving the contract, or in writing by filing this form.
- File with the person charged with keeping records for the governing body involved in the contract **prior** to official consideration of the contract.
- Persons who fail to disclose their interests or otherwise do not comply with the law are subject to penalties.

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| ITEM 1 | YOUR NAME ADDRESS AND PHONE NUMBER |
|---------------|---|

| | | | | | |
|---------|-------------------------------|-----------------|-----------|---------------|---------------------|
| Name | <u>Jones</u> | <u>Jason</u> | <u>T</u> | Telephone No. | <u>402-555-2424</u> |
| | Last | First | Middle | | |
| Address | <u>10 Elm St</u> | <u>Anywhere</u> | <u>NE</u> | <u>68000</u> | |
| | STREET ADDRESS OR RURAL ROUTE | City | STATE | ZIP CODE | |

| | |
|---------------|---|
| ITEM 2 | OFFICE OR POSITION, ADDRESS, PHONE, TERM OF OFFICE |
|---------------|---|

| | | | |
|---|--|-------|---------------------|
| Office or Position: | <u>School Board Member</u> | Term: | <u>2019-2023</u> |
| Name of City, County, District, Village, etc: | <u>Anywhere Public School District</u> | | |
| Address | <u>4200 Main Street</u> | Phone | <u>402-555-5050</u> |

| | |
|---------------|---|
| ITEM 3 | CONTRACT IN WHICH YOU HAVE AN INTEREST |
|---------------|---|

| | |
|---|---|
| A. Names of Contracting Parties: | <u>Anywhere School District and Jones Lumber Inc</u> |
| B. Body Which Will Consider the Contract: | <u>Anywhere School District</u> |
| C. Date Set for Consideration: | <u>March 9, 2021</u> |
| D. Subject Matter and Basic Terms: | <u>School District will purchase lumber for the sum of \$3,500.00 from Jones Lumber, Inc.</u> |
| <u>Purchase is sales tax exempt. Payment by District to Jones within 30 days after submission of claim by Jones</u> | |
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| ATTACHMENT #2 | |
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| ITEM 4 | NATURE AND EXTENT OF YOUR INTEREST IN THE CONTRACT AND AMOUNT OF CONTRACT (Use ITEM 5, CONTINUATION, if necessary) |
|--------|--|

I am the president and sole stockholder of Jones Lumber, Inc.. The amount of the contract is \$3,500.00

| | |
|--------|--------------|
| ITEM 5 | CONTINUATION |
|--------|--------------|

(Signature)

February 20, 2021
(Date)

General Information - Filing Requirements

I. Who Must File:

A local officer with an interest in a contract to which his or her governing body or anyone for its benefit is a party must disclose the interest on the record of the body responsible for approving the contract, or in writing by filing this form.

II. When to File:

An officer must declare his or her interest in a contract and the nature and extent of the interest **prior** to official consideration of the contract. The information concerning the contract listed in ITEM 3 of this form must be provided to the person in charge of keeping records of the governing body within 10 days after the contract is signed by both parties.

III. Where to File:

File with the person charged with keeping records for the governing body involved in the contract. For example, members of a County Board of Commissioners file with the County Clerk.

Disclosure of Potential Conflict of Interest by State Executive Branch Officials, Employees, and Others required to file Statements of Financial Interest. If you are disclosing a potential conflict of interest under section 49-1499 of the Accountability Act, use NADC Form C-2, Potential Conflict of Interest Statement.

Disclosure of the Employment of Immediate Family Members. If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

An officer has an **interest** in a contract when the officer or his or her spouse, parent, or child: (a) has a business association as defined in sections 49-1408 and 49-14,103.01(5) with the business involved in the contract, or (b) will receive a direct pecuniary fee or commission as a result of the contract. An officer interested in a contract with his or her governing body may not: (1) vote on the matter of granting the contract, or (2) act for the governing body as to inspection or performance under the contract.

An **open account** established for the benefit of any governing body with a business in which an officer has an interest is considered a contract subject to disclosure requirements.

For purposes of contractual interest conflicts, as covered by section 49-14,103.01, ownership of less than five percent of the outstanding shares of a corporation shall not constitute an interest subject to disclosure.

Receiving deposits, cashing checks, and buying and selling warrants and bonds of indebtedness of a governing body by a financial institution is **not** considered a contract.

Any governing body as defined below may prohibit officers from having an interest in contracts over a specific dollar amount. A governing body may also exempt from disclosure requirements contracts for one hundred dollars or less in which an officer of the body has an interest.

Definitions

Officer means a member of the board of directors of a natural resources district, a member of any board or commission of any county, school district, city or village which spends and administers its own funds, who is dealing with a contract made by such board or commission, and any elected county, school district, educational service unit, city, or village official, and a member of any board of directors or trustees of a district hospital as provided by the Nebraska Local Hospital District Act or a county hospital as provided by sections 23-343 to 23-343.19. Officer shall **not** mean volunteer firefighters or ambulance drivers with respect to their duties as firefighters or ambulance drivers.

Governing Body means the board of directors of a natural resources district, the board of supervisors or the board of commissioners of any county, a school district board, the board of an educational service unit, the city council of a city, the village board of a village, the board of directors or trustees of a district hospital as provided by the Nebraska Local Hospital District Act, sections 23-343.20 to 23-343.47, or a county hospital as provided by sections 23-343 to 23-343.19, or any board or commission of any county, school district, city or village which spends and administers its own funds.

Business means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint stock company, receivership, trust, activity or entity.

Business with which you are associated means a business: (1) in which you are a partner, director or officer; or (2) in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

For purposes of contractual interest conflicts, as covered by section 49-14,103.01, ownership of less than five percent of the outstanding shares of a corporation shall not constitute an interest subject to disclosure.

Statutory Authority: Section 49-14,103.01 R.S. Supp., 1987, and sections 49-14,103.02 to 49-14,103.07 R.S. Supp., 1986.

| | | | |
|--|--|------------------|--|
| NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522 https://nadc.nebraska.gov | POTENTIAL CONFLICT OF INTEREST STATEMENT NADC FORM C-2A | POSTMARK DATE | |
| | | OFFICE USE ONLY | |
| BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3 | | | |

- Any public official of any political subdivision must file this form if he or she has a potential conflict of interest. Additionally, any employee of a political subdivision whose annual salary and benefits exceed \$150,000 must file this form if he or she has a potential conflict of interest.
Exception: Public officials required to file a Statement of Financial Interests (Form C-1) should file Form C-2.
- This form should be filed with the person who normally keeps records for the political subdivision. The form may be filed with the Nebraska Accountability and Disclosure Commission to request an opinion from the NADC.
- Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.

| | |
|---|---|
| ITEM 1 | NAME, ADDRESS AND TELEPHONE NUMBER |
| Name _____ Telephone No. _____ <small>Last First Middle</small> | |
| Address _____ <small>STREET ADDRESS OR RURAL ROUTE City STATE ZIP CODE</small> | |

| | |
|-------------------------------|---|
| ITEM 2 | TITLE, AGENCY, ADDRESS AND PHONE |
| Your Title _____ Agency _____ | |
| Agency Address _____ | |
| Agency Phone _____ | |

| | |
|---|--|
| ITEM 3 | DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 6 Continuation, if necessary) |
| Date action is to be taken or decision is to be made: _____ | |
| Description of Potential Conflict: | |
| Empty space for description | |

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT

You

Member of your Immediate Family: _____
NAME

Business With Which You
Are Associated (See Definitions) _____
NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT

ITEM 6 CONTINUATION

(SIGNATURE)

(DATE)

General Information - Filing Requirements

I. What is a Potential Conflict of Interest? - A public official has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or a financial detriment to the public official; a member of his or her immediate family; or a business with which he or she is associated. The financial effect of the action or decision must be distinguishable from the financial effect on the general public or a broad segment of it.

II. Who Must File:

- A. Any public official of any political subdivision, who is not required to file a Statement of Financial Interests (Form C-1), must file this form if he or she has a potential conflict of interest. Public officials who are required to file a Form C-1 should instead use Form C-2 if they have a potential conflict of interest.
- B. Any employee of a political subdivision whose annual salary and benefits exceed \$150,000 must file this form if he or she has a conflict of interest.

III. When and Where to File and Abstention:

- A. This form should be filed as soon as the person holding elective office is aware that he or she may have a potential conflict of interest and prior to the time that the action is to be taken or the decision is to be made.

B. This form should be filed with the person who normally keeps records for the governing body of the political subdivision. For example, the person who keeps records for a city or village may be the city clerk or village clerk. **This form is not required to be filed with the Nebraska Accountability and Disclosure Commission.** However, if the person wants an opinion from the Commission as to whether he or she has an actual conflict of interest, he or she may send a copy of the form to the Commission along with a request for an opinion.

C. The person filing the form should abstain from participating in or voting on the matter in which he or she has a potential conflict of interest or until he or she has been notified by our office that there is no conflict.

IV. Enforcement - If a person required to file this form fails to do so, the NADC may find a violation of the Nebraska Political Accountability and Disclosure Act and assess a civil penalty.

Disclosure of Contractual Interests by Local Officers. If you are a local elected official disclosing an interest in a contract or an open account in which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

Disclosure of the Employment of Immediate Family Members. If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

Definitions

Immediate family shall mean a child residing in your household, your spouse or an individual claimed by you or your spouse as a dependent for federal income tax purposes.

Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition includes for profit and non-profit entities.

Business with which you are associated shall mean a business: (1) of which you are the sole proprietor; (2) or in which you are a partner, director, or officer; (3) or in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Person means a business, individual, proprietorship, firm partnership, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Authority: Section 49-1499.03 Revised Statutes of Nebraska.



Schuyler Community Schools
Board of Education Regular Meeting
Monday, January 20, 2025 6:30 PM
Schuyler Community Schools Board Room
2023 Colfax Street
Schuyler, NE 68661

I. Opening the Meeting

II. Call to Order

III. District Mission Statement

IV. Nebraska Open Meetings Law

V. Publication of Meeting

VI. Board Member Roll Call

VII. Pledge of Allegiance

VIII. Approval of Agenda

IX. Election of 2025 Board Offices

IX.A. Board President

Rationale: Board Policy 203.01: The superintendent shall assume the chairmanship of the meeting for the purpose of electing a board president. Ballots for officers may be cast in secret but the total vote for each candidate shall be recorded by the secretary.

IX.B. Vice President of the Board

IX.C. Secretary of the Board

IX.D. Treasurer of the Board

IX.E. NASB Delegate

IX.F. Recording Secretary

IX.G. Board of Education Committee Assignments

IX.H. Review of Conflict of Interest

X. Consent Agenda

X.A. Minutes of the December 9, 2024 meeting of the board

X.B. Financial Report

X.B.1. Approval of \$7,000 for the activities fund to be used for officials, fees, and other related costs. The details of these expenditures will be presented to the board at the next board meeting.

X.C. New Hire Recommendations:

X.C.1.

The following positions are for the 2025-2026 school year.

Jonathan Madison -Instrumental Music (Band), BA Step 4

Samantha Ladwig - Director of Curriculum and Assessment, this will be a 240 day contract, salary TBD

X.D. Resignations:

X.D.1.

Eileen Gahan - Elementary Special Education Teacher (this is for the end of the 2024-2025 school year)

XI. Public Comment

XII. Discussion/Information Items

XII.A. Presentation on Communication Plan and Contract

XII.B. Presentation on the development of our HAL (High Ability Learners) program.

XII.C. Josh McPhillips will present on softball and its declining numbers.

XII.D. Review the 2024 Audit report performed by Forward CPA.

XIII. Action Items

XIII.A. Superintendent's Contract

XIII.B. The attached spreadsheets indicate the individuals allowed access to the various accounts at each bank. Any individual currently on an account but not listed on the attached documents shall be removed from any and all accounts.

Additionally, the Schuyler Central Lunch Fund - Account #500004933 will be moved from Homestead Bank to Pinnacle Bank.

XIII.C. Contract for Bus Barn

XIII.D. We would like to recognize Darli Vrba for her years of service to the Schuyler Community Schools. Darli has announced her retirement and we wish her all the best in her next adventure.

XIII.E. Approve the contract with Idea Bank on Communications

XIII.F. Approve the 2024 Audit Report from Forward CPA

XIV. Information Items: Reports

XIV.A. Building/District Administrators

XIV.A.1. Principals will share highlights from the start of the semester.

XIV.B. Superintendent

XIV.B.1.

Strategic Plan

Special Education Director Position

Upcoming Meetings for Superintendent and Board Members

- 1. LEGISLATIVE ISSUES CONFERENCE - January 26-27, 2025 - Lincoln (Amanda and Brian will be attending).**
- 2. Board President Retreat - February 16th and 17th - Kearney (Rich, Amanda, and Paul will be attending).**

XIV.C. Board Committee Reports

XIV.C.1.

Monday, January 6th @ 5:30 Board Policy/Handbooks/Support Programs

Monday, January 6th @ 6:30 Building/Grounds/Transportation

Wednesday, January 8th, @ 5:30 American Civics, Assessment and Instruction

Wednesday, January 8th @ 6:30 Budget/Finance/Negotiations

XIV.D. Schuyler Community Schools Foundation Report

XV. Adjourn

Prepared by: Christina Bywater, Secretary to the Board



Schuyler Community Schools
Board of Education Regular Meeting
Monday, December 9, 2024 6:30 PM
Schuyler Community Schools Board Room
2023 Colfax Street
Schuyler, NE 68661

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 12/5/2024

Attendance Taken at 6:30 PM.

Richard Brabec: Present

Amanda Jedlicka: Present

Chuck Misek: Present

Dr Renee Sayer: Present

Virginia Semerad: Present

Brian Vavricek: Present

Present: 6.

I. Opening the Meeting

Action Item

II. Call to Order

Action Item

III. District Mission Statement

Action Item

STRIVE - COMMIT - SUCCEED - District Mission Statement

Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

IV. Nebraska Open Meetings Law

Action Item

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

Nebraska Open Meetings Act:

http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf

V. Publication of Meeting

Action Item

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 12/5/2024

VI. Board Member Roll Call

Action Item

VII. Pledge of Allegiance

Action Item

VIII. Approval of Agenda

Action Item

IX. Consent Agenda

Action Item

Discuss, Consider and Take Action on the consent agenda. This motion, made by Dr Renee Sayer and seconded by Brian Vavricek, Passed.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

IX.A. Minutes of the November 11, 2024 meeting of the board

Action Item

IX.B. Financial Report

Action Item

IX.C. New Hire Recommendations:

Action Item

IX.C.1.

Carol Ringenberg - Family Consumer Science, Middle School, BA step 1.

Daysi Magana - Special Education, Elementary, BA step 1.

Action Item

IX.D. Resignations:

Action Item

IX.D.1. Dr. Dave Gibbons has announced his retirement at the end of his current contract. We thank Dr. Gibbons for his years of leadership in the area of curriculum and assessment.

Action Item

X. Public Comment

Action Item

XI. Student Council Board Report

Action Item

XII. Discussion/Information Items

Action Item

XII.A. The Director of Curriculum and Assessment will present data on achievement from the 2023-2024 academic year.

Action Item

Dr. Dave Gibbons

XII.B. Darli Vrba will present on a curriculum program for special education high-needs students.

Action Item

XIII. Information Items: Reports

Action Item

XIII.A. Building/District Administrators

Action Item

XIII.A.1.

Building Principals will report on academic celebrations and goal setting.

Action Item

XIII.B. Superintendent

Action Item

XIII.B.1.

State Education Conference - November 20th - 22nd

LEGISLATIVE ISSUES CONFERENCE - January 26-27, 2025

Strategic Plan Update

Annual Report

Action Item

XIII.C. Board Committee Reports

Action Item

This committee is responsible for reviewing curriculum recommendations, textbook selection, requisitions/inventory, and instructional programs.

XIII.C.1.

1. Wednesday, November 13th @ 6:30 Negotiations with SEA

3. Wednesday, December 4th @ 6:30 Negotiations with SEA

Action Item

XIII.D. Schuyler Community Schools Foundation Report

Action Item

XIV. Adjourn

Action Item

Adjourn meeting at 8:03 pm.. This motion, made by Chuck Misek and seconded by Virginia Semerad, Passed.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
ALL FUNDS
For Month Ending December 31st, 2024

| | 2024-2025 | | | |
|--|----------------|----------------|----------------|----------------|
| | Beginning | Monthly | Monthly | Ending |
| Fund/Account | Balance | Receipts | Disbursements | Balance |
| GENERAL FUND | \$1,384,262.07 | \$1,331,637.68 | 998,964.99 | \$1,716,934.76 |
| DEPRECIATION RESERVE FUND | \$31,724.27 | \$33.36 | \$0.00 | \$31,757.63 |
| EMPLOYEE BENEFIT FUND | \$89,209.75 | \$5,423.82 | \$7,584.16 | \$87,049.41 |
| QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND | \$3,938,512.00 | \$12,904.45 | \$1,119,210.00 | \$2,832,206.45 |
| SPECIAL BUILDING FUND | \$247,156.47 | \$1,293.60 | \$0.00 | \$248,450.07 |
| COOPERATIVE FUND | \$26,957.94 | \$27.70 | \$0.00 | \$26,985.64 |
| STUDENT FEE FUND | \$65,217.41 | \$136.11 | \$0.00 | \$65,353.52 |
| SCHOOL LUNCH FUND | \$130,091.50 | \$119,378.26 | \$82,266.41 | \$167,203.35 |
| BOND FUND | \$1,260,983.83 | \$2,079.94 | \$1,067,851.35 | \$195,212.42 |
| ACTIVITIES ACCOUNT | \$600,151.35 | \$42,267.68 | \$64,202.70 | \$578,216.33 |
| TOTAL ALL FUNDS | \$7,774,266.59 | \$1,515,182.60 | \$3,340,079.61 | \$5,949,369.58 |

Detail Check Register

Checking Account: 1

MAIN CHECKING

| Check Number: | Check Type: | Check Date: | Vendor: | | Check Total: |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| 48640 | Check | 01/10/2025 | ADVAFIRE | ADVANCED FIRE & SAFETY, INC. | 825.47 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 4591123124 | 12/31/2024 | 24-303 | Hood Inspection Dist Bld | 01 2670 431 000 | 147.15 |
| 7568123124 | 12/31/2024 | 24-303 | Hood Inspection SHS | 01 2670 431 001 | 377.66 |
| 7569123124 | 12/31/2024 | 24-303 | Hood Inspection SMS | 01 2670 431 008 | 155.33 |
| 7571123124 | 12/31/2024 | 24-303 | Hood Inspection SES | 01 2670 431 003 | 145.33 |
| 48641 | Check | 01/10/2025 | ALBEALLA | ALBERS ALL AROUND | 744.00 |
| <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> |
| 414/402 | 12/26/2024 | 24-298 | Water Fountain SMS | 01 2620 431 008 | 599.00 |
| 414/402 | 12/26/2024 | 24-298 | RR Sinks SMS | 01 2620 431 008 | 145.00 |
| 48642 | Check | 01/10/2025 | AMAZCAPI | AMAZON CAPITAL SERVICES | 3,212.79 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 144N-N4YW-RD4X | 12/18/2024 | FY24-25-0701 | Cyan Ink | 01 1100 610 001 | 42.96 |
| 14MX-KWGL-D9MM | 12/20/2024 | FY24-25-0681 | Dell Optiplex 7020 for Business Office | 01 2230 650 000 | 739.79 |
| 14V1-HYKN-RYFM | 12/27/2024 | FY24-25-0612 | Replacement Dell Power Adapter | 01 2230 610 000 | 40.99 |
| 16KK-JKFK-C99N | 11/11/2024 | | BOOKS/PERIODICALS | 01 2220 640 008 | 32.69 |
| 17TP-9FH4-1RMX | 11/04/2024 | | BOOKS/PERIODICALS | 01 2220 640 008 | 19.98 |
| 19CP-LKWW-7WCN | 12/16/2024 | FY24-25-0593 | TEXTBOOKS, PERIODICALS | 01 1100 640 008 | 12.99 |
| 19CP-LKWW-7WCN | 12/16/2024 | FY24-25-0593 | TEXTBOOKS, PERIODICALS | 01 1100 640 008 | 341.95 |
| 19CP-LKWW-7WCN | 12/16/2024 | FY24-25-0593 | TEXTBOOKS, PERIODICALS | 01 1100 640 008 | 12.95 |
| 1DFF-XYRK-R6Y9 | 12/12/2024 | FY24-25-0606 | School Smart Double Sided Graph paper 8 | 01 1100 610 003 | 188.10 |
| 1FHG-NL9X-HL3V | 12/18/2024 | FY24-25-0701 | Magenta Ink | 01 1100 610 001 | 93.22 |
| 1FHG-NL9X-HL3V | 12/18/2024 | FY24-25-0701 | Yellow Ink | 01 1100 610 001 | 84.00 |
| 1FHG-NL9X-HL3V | 12/18/2024 | FY24-25-0701 | Black Ink | 01 1100 610 001 | 117.12 |
| 1FHG-NL9X-HL3V | 12/18/2024 | FY24-25-0701 | Cyan Ink | 01 1100 610 001 | 44.39 |
| 1FQG-MFL9-TKKT | 12/27/2024 | FY24-25-0679 | management books | 01 1100 640 008 | 100.75 |
| 1GJ7-MHY4-64KK | 12/28/2024 | FY24-25-0689 | Amazon honey lemon cough drops | 01 1100 610 008 | 17.88 |
| 1GJ7-MHY4-64KK | 12/28/2024 | FY24-25-0689 | 1 inch self adhesive tape | 01 1100 610 008 | 16.98 |
| 1GJ7-MHY4-64KK | 12/28/2024 | FY24-25-0689 | Amazon Cherry cough drops | 01 2130 610 008 | 16.86 |
| 1GJ7-MHY4-64KK | 12/28/2024 | FY24-25-0689 | travel tissues | 01 2130 610 008 | 15.99 |
| 1GJ7-MHY4-64KK | 12/28/2024 | FY24-25-0689 | 3 gallon refillable water jug for cooler | 01 2130 610 008 | 45.98 |
| 1GJ7-MHY4-64KK | 12/28/2024 | FY24-25-0689 | Water jug cap re-usable | 01 2130 610 008 | 7.99 |
| 1GJ7-MHY4-64KK | 12/28/2024 | FY24-25-0689 | Warm packs extra large | 01 2130 610 008 | 95.98 |
| 1K1J-JXCG-YDY6 | 01/02/2025 | FY24-25-0736 | USB-C to Ethernet | 01 2230 610 000 | 114.45 |
| 1KPL-Y9PF-MFVJ | 12/07/2024 | FY24-25-0444 | Amazon order - November 2024 | 01 2220 640 008 | 7.79 |
| 1L7D-YYLL-6LJL | 12/27/2024 | FY24-25-0729 | Full Motion TV Mount | 01 2230 610 000 | 45.38 |
| 1L7D-YYLL-6LJL | 12/27/2024 | FY24-25-0729 | 32" Amazon Fire TV | 01 2230 610 000 | 199.98 |
| 1M6Y-CK4Q-4VFP | 11/12/2024 | FY24-25-0444 | Amazon order - November 2024 | 01 2220 640 008 | 51.60 |
| 1NHL-P7DN-XFK1 | 12/02/2024 | FY24-25-0495 | White Tulle Backdrop Curtains for Baby S | 01 1100 610 003 | 79.92 |
| 1NHL-P7DN-XFK1 | 12/02/2024 | FY24-25-0495 | Julius Studio [Enhanced Heavy Duty] 10.1 | 01 1100 610 003 | 223.96 |

Detail Check Register

| Checking Account: 1 | | MAIN CHECKING | | | | |
|----------------------------|---------------------|------------------------|--|--------------------------------|----------------------|-----------|
| <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> | |
| 1NHL-P7DN-XFK1 | 12/02/2024 | FY24-25-0495 | 100 Pack Bandanas Unisex Paisley Bandana | 01 1100 610 003 | 44.99 | |
| 1NHL-P7DN-XFK1 | 12/02/2024 | FY24-25-0495 | 100 Pack Bandanas Unisex Paisley Bandana | 01 1100 610 003 | 38.99 | |
| 1Q9R-FRWH-PN3H | 01/06/2025 | FY24-25-0689 | Lip balm packs | 01 1100 610 008 | 41.04 | |
| 1VR3-KJ7H-73TF | 12/30/2024 | FY24-25-0732 | Video DisplayPort Cables | 01 2230 610 000 | 15.56 | |
| 1VR3-KJ7H-73TF | 12/30/2024 | FY24-25-0732 | Shipping | 01 2230 610 000 | 6.99 | |
| 1VTF-4C4L-qVYV | 12/02/2024 | FY24-25-0519 | iPad Replacement Charging Cables | 01 2230 610 000 | 99.90 | |
| 1WXX-DP3P-H1WQ | 12/26/2024 | FY24-25-0687 | Pots and pans | 01 3541 610 009 | 22.75 | |
| 1WXX-DP3P-H1WQ | 12/26/2024 | FY24-25-0687 | mat 96x120 rectangle | 01 3541 610 009 | 129.95 | |
| Check Number: 48643 | Check Type: Check | Check Date: 01/10/2025 | Vendor: AMAZCAPI | AMAZON CAPITAL SERVICES | Check Total: | 127.95 |
| 1YTC-6VCQ-GP69 | 12/17/2024 | FY24-25-0639 | USB-C to USB-C replacement cables | 01 2230 610 000 | 127.95 | |
| Check Number: 48644 | Check Type: Check | Check Date: 01/10/2025 | Vendor: AMERCOMM | AMERICOM COMMUNICATIONS | Check Total: | 47,883.00 |
| 66028 | 01/07/2025 | 24-282 | Intercom System - MS | 01 2660 431 008 | 47,883.00 | |
| Check Number: 48645 | Check Type: Check | Check Date: 01/10/2025 | Vendor: BOMGAARS | BOMGAARS | Check Total: | 424.40 |
| 20250107 | 12/31/2024 | 24-293 | Maint Supplies | 01 2610 610 001 | 27.91 | |
| 20250107 | 12/31/2024 | 24-293 | Maint Supplies | 01 2610 610 001 | 59.98 | |
| 20250107 | 12/31/2024 | 24-293 | Battery - Genie Lift | 01 2610 610 001 | 131.99 | |
| 20250107 | 12/31/2024 | 24-293 | Maint Supplies | 01 2610 610 008 | 26.07 | |
| 20250107 | 12/31/2024 | 24-293 | Maint Supplies | 01 2610 610 008 | 16.38 | |
| 20250107 | 12/31/2024 | 24-293 | Maint Supplies | 01 2610 610 008 | 18.33 | |
| 20250107 | 12/31/2024 | 24-293 | Maint Supplies | 01 2610 610 008 | 11.28 | |
| 20250107-0001 | 12/31/2024 | 24-272 | DIST SUPPLIES | 01 2610 610 000 | 1.00 | |
| 20250107-0001 | 12/31/2024 | 24-272 | DIST SUPPLIES | 01 2610 610 000 | 18.99 | |
| 20250107-0001 | 12/31/2024 | 24-272 | Maint Supplies | 01 2610 610 001 | 10.58 | |
| 20250107-0001 | 12/31/2024 | 24-272 | Maint Supplies | 01 2610 610 001 | 4.99 | |
| 20250107-0001 | 12/31/2024 | 24-272 | Maint Supplies | 01 2610 610 001 | 9.37 | |
| 20250107-0001 | 12/31/2024 | 24-272 | Maint Supplies | 01 2610 610 001 | 54.97 | |
| 20250107-0001 | 12/31/2024 | 24-272 | Maint Supplies | 01 2610 610 003 | 10.57 | |
| 20250107-0001 | 12/31/2024 | 24-272 | Maint Supplies | 01 2610 610 008 | 21.99 | |
| Check Number: 48646 | Check Type: Check | Check Date: 01/10/2025 | Vendor: BULKBOOK | BULK BOOKSTORE | Check Total: | 137.00 |
| 180763 | 09/12/2024 | | TEXTBOOKS, PERIODICALS | 01 1100 640 003 | 137.00 | |
| Check Number: 48647 | Check Type: Check | Check Date: 01/10/2025 | Vendor: BUTLCLER | BUTLER COUNTY CLERK | Check Total: | 100.00 |
| 20250108 | 12/17/2024 | FY24-25-0780 | DUES/FEES | 01 2310 810 000 | 100.00 | |
| Check Number: 48648 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CASEBUSI | CASEY'S BUSINESS MASTERCARD | Check Total: | 218.00 |

Detail Check Register

Checking Account: 1

MAIN CHECKING

| <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> |
|-----------------------|---------------------|------------------------|-------------------------------------|--------------------------------|-----------------------|
| 20250107 | 12/31/2024 | 24-292 | Gas Maint Pick Up HS | 01 2650 626 000 | 58.00 |
| 20250107 | 12/31/2024 | 24-292 | Gas Maint Pick Up D Building | 01 2650 626 000 | 82.75 |
| 20250107 | 12/31/2024 | 24-292 | Gas Maint Pick Up D Building | 01 2650 626 000 | 77.25 |
| Check Number: 48649 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CASWA | CASH-WA | Check Total: 365.36 |
| <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> |
| 14436304 | 12/02/2024 | FY24-25-0555 | testing snacks | 01 2410 610 001 | 216.00 |
| 14449098 | 12/16/2024 | FY24-25-0804 | Popcorn oil liquid classic 20234lou | 01 1190 610 009 | 72.05 |
| 14449098 | 12/16/2024 | FY24-25-0804 | Popcorn yellow pc12.5/4-ly | 01 1190 610 009 | 30.71 |
| 14449098 | 12/16/2024 | FY24-25-0804 | Popcorn salt flavacol 2045 | 01 1190 610 009 | 46.60 |
| Check Number: 48650 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CENTBUSI | CENTURYLINK | Check Total: 657.50 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| Jan25 acct x0129 | 01/01/2025 | | TELEPHONE/INTERNET | 01 2510 382 001 | 99.79 |
| Jan25 acct x1468 | 01/01/2025 | | TELEPHONE/INTERNET | 01 2510 382 008 | 91.10 |
| Jan25 acct x4021 | 01/01/2025 | | TELEPHONE/INTERNET | 01 2510 382 000 | 184.57 |
| Jan25 acct x4022 | 01/01/2025 | | TELEPHONE/INTERNET | 01 2510 382 003 | 182.25 |
| Jan25l acct x3370 | 01/01/2025 | | TELEPHONE/INTERNET | 01 2510 382 008 | 99.79 |
| Check Number: 48651 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CHARINC | CHARLESTON INC | Check Total: 145.33 |
| <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> |
| 3298124 | 12/05/2024 | 24-276 A | Thermostat Office SHS | 01 2610 610 001 | 145.33 |
| Check Number: 48652 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CHIHEAL | CHI HEALTH | Check Total: 400.00 |
| <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> |
| 20250107 | 12/06/2024 | 24-295 | Bus/Van Physicals | 01 2710 340 000 | 400.00 |
| Check Number: 48653 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CLA | CLARIS INTERNATIONAL INC. | Check Total: 205.00 |
| <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> |
| FM171046LL | 12/05/2024 | 24-288 | License for DJ Software | 01 2610 610 000 | 205.00 |
| Check Number: 48654 | Check Type: Check | Check Date: 01/10/2025 | Vendor: COLFCLER | COLFAX COUNTY CLERK | Check Total: 922.40 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 20241213 | 12/05/2024 | FY24-25-0623 | DUES/FEES | 01 2310 810 000 | 922.40 |
| Check Number: 48655 | Check Type: Check | Check Date: 01/10/2025 | Vendor: COLUMNSOFT | COLUMN SOFTWARE PBC | Check Total: 8.42 |
| <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> |
| 28F81F98-0016 | 01/02/2025 | FY24-25-0745 | ADVERTISING | 01 2510 540 000 | 8.42 |
| Check Number: 48656 | Check Type: Check | Check Date: 01/10/2025 | Vendor: COMPHARD | COMPUTER HARDWARE, INC. | Check Total: 179.00 |
| <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> |
| G24471 | 11/30/2024 | FY24-25-0591 | iPad Repair | 01 2190 432 000 | 179.00 |
| Check Number: 48657 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CORNPUBL | CORNHUSKER PUBLIC POWER | Check Total: 2,444.42 |

Detail Check Register

Checking Account: 1

MAIN CHECKING

DISTRICT

| <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> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| DEC UTILITY FISHERS | 01/01/2025 | | UTILITY ENERGY SERVICES | 01 2610 621 005 | 787.18 |
| DEC UTILITY RICHLAND | 01/01/2025 | | UTILITY ENERGY SERVICES | 01 2610 621 002 | 1,657.24 |

Check Number: 48658 Check Type: Check Check Date: 01/10/2025 Vendor: CULLWATE CULLIGAN OF COLUMBUS Check Total: 117.60

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 290755 | 12/31/2024 | | SUPPLIES | 01 2510 610 000 | 8.50 |
| 290790 | 12/31/2024 | | SUPPLIES | 01 2510 610 000 | 8.00 |
| 90245699/290667 | 12/23/2024 | 24-296 | Water Softener Fishers | 01 2610 410 005 | 5.00 |
| 90245699/290667 | 12/23/2024 | 24-296 | Water Softener Fishers | 01 2610 410 005 | 96.10 |

Check Number: 48659 Check Type: Check Check Date: 01/10/2025 Vendor: DIDIERSGRO DIDIER'S GROCERY INC Check Total: 362.23

| <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> |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| 001037891116 | 12/04/2024 | FY24-25-0613 | SPED-SUPPLIES | 01 1200 610 003 | 12.98 |
| 002079481120 | 12/05/2024 | FY24-25-0571 | SUPPLIES | 01 2130 610 008 | 5.99 |
| 002079481120 | 12/05/2024 | FY24-25-0571 | SUPPLIES | 01 2130 610 008 | 5.99 |
| 003000850738 | 12/17/2024 | FY24-25-0696 | Pillsbury Funfetti Cake Mix | 01 1100 610 008 | 1.29 |
| 003000850738 | 12/17/2024 | FY24-25-0696 | Pillsbury Strawberry Cake Mix | 01 1100 610 008 | 1.69 |
| 003000850738 | 12/17/2024 | FY24-25-0696 | Best Choice Grade A Large Egg | 01 1100 610 008 | 9.58 |
| 003000850738 | 12/17/2024 | FY24-25-0696 | Betty Crocker Chocolate Fudge Cake Mix | 01 1100 610 008 | 2.69 |
| 003000850738 | 12/17/2024 | FY24-25-0696 | Betty Crocker Triple Chocolate Fudge Cak | 01 1100 610 008 | 2.69 |
| 003000850738 | 12/17/2024 | FY24-25-0696 | Betty Crocker Vanilla Cake Mix | 01 1100 610 008 | 5.38 |
| 003089561309 | 12/12/2024 | FY24-25-0699 | Groceries for HS culinary arts classes | 01 1100 610 001 | 148.19 |
| 003099231250 | 12/16/2024 | FY24-25-0704 | Torani Carmel Syrup | 01 2410 610 001 | 5.99 |
| 003099231250 | 12/16/2024 | FY24-25-0704 | Nestle CoffeeMate | 01 2410 610 001 | 6.19 |
| 003099231250 | 12/16/2024 | FY24-25-0704 | Torani Van Syrup | 01 2410 610 001 | 5.99 |
| 003099231250 | 12/16/2024 | FY24-25-0704 | CoffeeMate Choc Sugar Free | 01 2410 610 001 | 6.19 |
| 003099231250 | 12/16/2024 | FY24-25-0704 | Equal Sweetner | 01 2410 610 001 | 8.38 |
| 003099231250 | 12/16/2024 | FY24-25-0704 | Folgers Coffee | 01 2410 610 001 | 14.69 |
| 003099231250 | 12/16/2024 | FY24-25-0704 | Swiss Miss Hot Cocoa | 01 2410 610 001 | 17.78 |
| 005050911622 | 12/09/2024 | FY24-25-0557 | M&M's Spreadsheet project for Comp Liter | 01 1100 610 008 | 87.88 |
| 005071620835 | 12/18/2024 | FY24-25-0705 | Swiss Miss hot cocoa | 01 2410 610 001 | 8.89 |
| 005074280927 | 12/19/2024 | | SUPPLIES | 01 2510 610 000 | 3.78 |

Check Number: 48660 Check Type: Check Check Date: 01/10/2025 Vendor: DIEMUS4757 DIETZE MUSIC Check Total: 490.88

| <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> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| R26316-0 | 09/05/2024 | FY24-25-0806 | Trombone slide grease | 01 1100 610 003 | 56.70 |
| R26316-0 | 09/05/2024 | FY24-25-0806 | Tuning slide grease | 01 1100 610 003 | 7.20 |
| R26316-0 | 09/05/2024 | FY24-25-0806 | Cork grease | 01 1100 610 003 | 10.08 |
| R26316-0 | 09/05/2024 | FY24-25-0806 | Clarinet reeds | 01 1100 610 003 | 59.40 |
| R26316-0 | 09/05/2024 | FY24-25-0806 | Alto Sax Reeds | 01 1100 610 003 | 70.20 |

Detail Check Register

Checking Account: 1

MAIN CHECKING

| | | | | | |
|----------|------------|--------------|--|-----------------|--------|
| R26316-0 | 09/05/2024 | FY24-25-0806 | Mouthpiece Cleaner | 01 1100 610 003 | 28.80 |
| R26316-0 | 09/05/2024 | FY24-25-0806 | Valve Oil | 01 1100 610 003 | 13.50 |
| R40395 | 12/22/2024 | FY24-25-0140 | Baritone Repair | 01 1100 610 008 | 120.00 |
| R40397 | 12/22/2024 | FY24-25-0805 | Solder work/pull main slide/dent bell fo | 01 1100 610 001 | 125.00 |

Check Number: 48661 Check Type: Check Check Date: 01/10/2025 Vendor: EAKEOFFI EAKES OFFICE PRODUCTS CENTER Check Total: 5,419.70

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| 9053220-0 | 12/09/2024 | FY24-25-0567 | velcro 90070general purpose sticky back- | 01 1100 610 003 | 141.00 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | paper mate Inkjoy gel retractable pen -m | 01 1100 610 003 | 63.90 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | Astrobrights color paper-orange letter 8 | 01 1100 610 003 | 67.55 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | Astrobrights color paper-green letter 81 | 01 1100 610 003 | 27.02 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | Astrobrights color paper-RED letter 81/2 | 01 1100 610 003 | 38.16 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | Astrobrights color paper -fushia -letter | 01 1100 610 003 | 40.53 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | Astrobrights colored cardstock cosmic or | 01 1100 610 003 | 27.18 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | Astrobrights color card stock re entry r | 01 1100 610 003 | 27.18 |
| 9053220-0 | 12/09/2024 | FY24-25-0567 | Astrobrights color card stock fire ball | 01 1100 610 003 | 27.18 |
| 9054279-0 | 12/12/2024 | FY24-25-0590 | Eakes Copy & Multipurpose paper 92 brigh | 01 1100 610 003 | 1,799.60 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Sharpie Ultra Fine-Dozen pk | 01 1100 610 001 | 20.88 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Copy Paper-white Case | 01 1100 610 001 | 674.85 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Bic Ballpoint pens Blk 60ct | 01 1100 610 001 | 11.16 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Kraft Paper yellow | 01 1100 610 001 | 85.00 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Astrobrights blue copy paper | 01 1100 610 001 | 81.06 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Hammermill Lilac copy paper | 01 1100 610 001 | 89.94 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Hammermill Pink copy paper | 01 1100 610 001 | 100.62 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Expo Whiteboard Cleaning wipes | 01 1100 610 001 | 47.50 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Pacon Adhesive Tape | 01 1100 610 001 | 35.00 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Sharpie blk Dozen pk | 01 1100 610 001 | 92.34 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Bic Ballpoint Pens Red Dozen | 01 1100 610 001 | 19.95 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Bic Ballpoint pens Blu Dozen | 01 1100 610 001 | 17.94 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | BIC Highlighters-Orange Dozen | 01 1100 610 001 | 4.45 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Tombow Correction Tape | 01 1100 610 001 | 34.00 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Avery Marks-A-Lot Markers blk Dozen | 01 1100 610 001 | 11.40 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Avery Marks-A-Lot Markers blu Dozen | 01 1100 610 001 | 8.04 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Kraft Paper-Dark blu | 01 1100 610 001 | 75.00 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Kraft Paper-Green | 01 1100 610 001 | 70.00 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Expo Dry-erase Markers blk | 01 1100 610 001 | 89.04 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Expo Dry-erase Markers Blu dozen | 01 1100 610 001 | 29.28 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Sharpie Fine Point Markers blu Dozen | 01 1100 610 001 | 62.70 |
| 9054284-0/1 | 12/16/2024 | FY24-25-0598 | Sharpie Fine Point Markers Green Dozen | 01 1100 610 001 | 27.98 |
| 9057753-0/1 | 12/16/2024 | FY24-25-0647 | Express Elite Napkins 1ply quarter fold | 01 2510 610 003 | 101.96 |
| 9057753-0/1 | 12/16/2024 | FY24-25-0647 | Dart 10oz insulated foam cups -25/bag-10 | 01 2510 610 003 | 149.52 |
| 9057753-0/1 | 12/16/2024 | FY24-25-0647 | Sparco white kraft paper bags-6"widthx11 | 01 2510 610 003 | 75.24 |

Detail Check Register

| Checking Account: 1 | | MAIN CHECKING | | | | |
|----------------------------|---------------------|------------------------|--|----------------------------------|----------------------|-----------|
| 9057753-0/1 | 12/16/2024 | FY24-25-0647 | Genuine joe medium weight spoons 1000/ca | 01 2510 610 003 | 11.10 | |
| 9057753-0/1 | 12/16/2024 | FY24-25-0647 | Genuine joe individually wrapped fork 1p | 01 2510 610 003 | 46.92 | |
| 9057753-0/1 | 12/16/2024 | FY24-25-0647 | Dart 10oz foam bowls 50/bag serving whit | 01 2510 610 003 | 129.96 | |
| 9063327-0 | 12/31/2024 | FY24-25-0726 | Post-It Self Stick Easel Pads | 01 2410 610 008 | 51.10 | |
| INV608239 | 12/07/2024 | FY24-25-0628 | XXCONTRACTED SERVICES | 01 1100 430 000 0006 | 18.52 | |
| INV608239 | 12/07/2024 | FY24-25-0628 | XXCONTRACTED SERVICES | 01 1100 430 003 | 395.63 | |
| INV608239 | 12/07/2024 | FY24-25-0628 | XXCONTRACTED SERVICES | 01 1100 430 008 | 77.09 | |
| INV608342 | 12/09/2024 | FY24-25-0629 | XXCONTRACTED SERVICES | 01 1100 430 000 0006 | 2.11 | |
| INV608342 | 12/09/2024 | FY24-25-0629 | XXCONTRACTED SERVICES | 01 1100 430 001 | 6.39 | |
| INV608342 | 12/09/2024 | FY24-25-0629 | XXCONTRACTED SERVICES | 01 1100 430 003 | 7.60 | |
| INV608342 | 12/09/2024 | FY24-25-0629 | XXCONTRACTED SERVICES | 01 1100 430 003 | 14.21 | |
| INV608342 | 12/09/2024 | FY24-25-0629 | XXCONTRACTED SERVICES | 01 1100 430 008 | 42.96 | |
| INV608342 | 12/09/2024 | FY24-25-0629 | XXCONTRACTED SERVICES | 01 1100 430 008 | 7.03 | |
| INV610979 | 12/17/2024 | FY24-25-0738 | XXCONTRACTED SERVICES | 01 1100 430 001 | 322.36 | |
| INV610979 | 12/17/2024 | FY24-25-0738 | XXCONTRACTED SERVICES | 01 1100 430 001 | 12.57 | |
| Check Number: 48662 | Check Type: Check | Check Date: 01/10/2025 | Vendor: ESU7NET | EDUCATIONAL SERV UNIT #7 NETWORK | Check Total: | 3,874.76 |
| <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> | |
| 20250108 | 01/06/2025 | FY24-25-0782 | ESU7 Helpdesk | 01 2230 350 000 | 281.25 | |
| 20250108 | 01/06/2025 | FY24-25-0782 | ESU7 Network Service Charges | 01 2230 350 000 | 878.61 | |
| 20250108 | 01/06/2025 | FY24-25-0782 | Sample Chromebooks | 01 2230 650 000 | 2,714.90 | |
| Check Number: 48663 | Check Type: Check | Check Date: 01/10/2025 | Vendor: ENCARNACIO | OFELIA ENCARNACION | Check Total: | 558.75 |
| <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> | |
| 20250110 | 01/10/2025 | FY24-25-0810 | 21.50 X \$12.50 = \$268.75 | 01 3400 112 000 0033 | 268.75 | |
| 20250110 | 01/10/2025 | FY24-25-0810 | 23.20 X \$12.50 = \$290 | 01 3400 330 000 0033 | 290.00 | |
| Check Number: 48664 | Check Type: Check | Check Date: 01/10/2025 | Vendor: ESU7SPED | ESU #7 SPECIAL EDUCATION | Check Total: | 37,748.12 |
| <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> | |
| August 2024 Services | 12/12/2024 | FY24-25-0656 | Reimbursed for: SCHS services | 01 1200 591 001 | (332.64) | |
| August 2024 Services | 12/12/2024 | FY24-25-0656 | Birth to 2: Services | 01 6408 591 009 0002 | 2,760.00 | |
| August 2024 Services | 12/12/2024 | FY24-25-0656 | Ages 3-4: Services | 01 6408 591 009 0034 | 8,901.50 | |
| Nov 2024 Services | 12/13/2024 | FY24-25-0657 | Secondary Therapy Services | 01 1200 591 001 | 4,275.26 | |
| Nov 2024 Services | 12/13/2024 | FY24-25-0657 | Elementary Therapy Services | 01 1200 591 003 | 3,874.50 | |
| Nov 2024 Services | 12/13/2024 | FY24-25-0657 | Ages 3-4 therapy services | 01 6408 395 009 0034 | 17,183.00 | |
| Nov 2024 Services | 12/13/2024 | FY24-25-0657 | Birth to 2 therapy services | 01 6408 591 009 0002 | 1,086.50 | |
| Check Number: 48665 | Check Type: Check | Check Date: 01/10/2025 | Vendor: FORWARDCPA | Abby Janzing | Check Total: | 24,530.00 |
| <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> | |
| 112024 | 01/07/2025 | FY24-25-0811 | ACCOUNTING/AUDITING SERV | 01 2310 315 000 | 24,530.00 | |
| Check Number: 48666 | Check Type: Check | Check Date: 01/10/2025 | Vendor: FPMAIL | FP MAILING SOLUTIONS | Check Total: | 141.00 |
| <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: 1 | | MAIN CHECKING | | | | |
|----------------------------|---------------------|------------------------|-----------------------------|--------------------------------|----------------------|-----------|
| <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> | |
| RI106461522 | 12/03/2024 | | RENTALS/LEASES | 01 2510 443 001 | 141.00 | |
| Check Number: 48667 | Check Type: Check | Check Date: 01/10/2025 | Vendor: FREWIN | FREMONT WINNELSON | Check Total: | 1,913.94 |
| 413530/414525 | 12/26/2024 | 24-285 | Replaced Water Fountain SMS | 01 2610 610 008 | 1,377.05 | |
| 413530/414525 | 12/26/2024 | 24-285 | Lab Faucet SMS RR | 01 2610 610 008 | 536.89 | |
| Check Number: 48668 | Check Type: Check | Check Date: 01/10/2025 | Vendor: FUELMART | FUEL MART | Check Total: | 30.81 |
| 20250103 | 12/20/2024 | FY24-25-0718 | FUEL | 01 2650 626 000 | 30.81 | |
| Check Number: 48669 | Check Type: Check | Check Date: 01/10/2025 | Vendor: GOPHYSICAL | GO PHYSICAL THERAPY | Check Total: | 65,041.43 |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | Secondary OT services | 01 1200 340 001 | 457.51 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | Secondary PT services | 01 1200 340 001 | 504.58 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | Primary PT services | 01 1200 340 003 | 700.17 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | Primary OT services | 01 1200 340 003 | 6,348.00 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | Primary SLP services | 01 1200 340 009 | 17,693.02 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | 0-2 OT services | 01 6408 395 009 0002 | 38.50 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | 0-2 PT services | 01 6408 395 009 0002 | 1,526.30 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | 3-4 OT services | 01 6408 395 009 0034 | 569.40 | |
| Dec 2024 Services | 01/05/2025 | FY24-25-0802 | 3-4 PT services | 01 6408 395 009 0034 | 19.25 | |
| Nov 2024 Services | 12/05/2024 | FY24-25-0655 | Secondary services | 01 1200 340 001 | 1,592.74 | |
| Nov 2024 Services | 12/05/2024 | FY24-25-0655 | Primary services | 01 1200 340 003 | 32,751.23 | |
| Nov 2024 Services | 12/05/2024 | FY24-25-0655 | Birth to 2 services | 01 6408 395 009 0002 | 1,393.93 | |
| Nov 2024 Services | 12/05/2024 | FY24-25-0655 | 3 to 4 year olds services | 01 6408 395 009 0034 | 1,446.80 | |
| Check Number: 48670 | Check Type: Check | Check Date: 01/10/2025 | Vendor: HOMELEAS | HOMETOWN LEASING | Check Total: | 12,276.23 |
| Jan 2025 Payments | 01/08/2025 | | LEASE/PURCHASE | 01 1100 443 000 | 3,173.00 | |
| Jan 2025 Payments | 01/08/2025 | | LEASE/PURCHASE | 01 1100 443 000 | 3,606.47 | |
| Jan 2025 Payments | 01/08/2025 | | LEASE/PURCHASE | 01 1100 443 000 | 4,048.08 | |
| Jan 2025 Payments | 01/08/2025 | | LEASE/PURCHASE | 01 1100 443 000 | 1,448.68 | |
| Check Number: 48671 | Check Type: Check | Check Date: 01/10/2025 | Vendor: JACKSERV | JACKSON SERVICES INC | Check Total: | 1,133.53 |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SHS | 01 2670 431 001 | 139.12 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SHS | 01 2670 431 001 | 139.20 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SHS | 01 2670 431 001 | 139.10 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SHS | 01 2670 431 001 | 139.13 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SES | 01 2670 431 003 | 79.54 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SES | 01 2670 431 003 | 79.56 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SES | 01 2670 431 003 | 79.57 | |

Detail Check Register

| Checking Account: 1 | | MAIN CHECKING | | | | |
|----------------------------|---------------------|----------------------|----------------------------------|--------------------------------|----------------------------|-----------------------|
| <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> | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SES | 01 2670 431 003 | 79.64 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms MS | 01 2670 431 008 | 64.63 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SMS | 01 2670 431 008 | 64.65 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms SMS | 01 2670 431 008 | 64.66 | |
| 20250107 | 12/31/2024 | 24-283 | Maintenance Uniforms MS | 01 2670 431 008 | 64.73 | |
| Check Number: 48672 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: JOHNCONT | JOHNSON CONTROLS, INC | Check Total: 5,447.99 |
| 1-134807094285 | 12/03/2024 | 24-287 | HVAC West Gym - HS | 01 2620 431 001 | 1,678.87 | |
| 1-134942585290 | 12/19/2024 | 24-287 | HVAC West Gym - HS | 01 2620 431 001 | 3,769.12 | |
| Check Number: 48673 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: JOHNSUPP | JOHNSTONE SUPPLY | Check Total: 2,339.97 |
| 1602009 | 12/13/2024 | 24-279 | Duct Work Office -HS | 01 2610 610 001 | 254.89 | |
| 2323030 | 12/09/2024 | 24-271 | HVAC Inducer Assembly SMS | 01 2610 610 008 | 1,100.95 | |
| 2323244 | 12/05/2024 | 24-277 | HVAC/Motor HS | 01 2610 610 001 | 450.54 | |
| 2324793 | 12/18/2024 | 24-294 | Transformer -SHS | 01 2610 610 001 | 199.81 | |
| 5384289 | 01/02/2025 | 24-297 | Freight | 01 2610 610 008 | 13.22 | |
| 5384289 | 01/02/2025 | 24-297 | Thermostat Office SMS | 01 2610 610 008 | 320.56 | |
| Check Number: 48674 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: KRACSAW | KRACL SAW SHOP/BRIAN KRACL | Check Total: 95.54 |
| 894195 | 11/13/2024 | 24-284 | Mower/Blower Parts - BG | 01 2610 610 001 | 95.54 | |
| Check Number: 48675 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: KSBSCHO | KSB SCHOOL LAW PC LLO | Check Total: 4,035.00 |
| 17989 | 01/06/2025 | FY24-25-0761 | LEGAL SERVICES - RULE 51 | 01 2330 317 000 | 700.00 | |
| 17989 | 01/06/2025 | FY24-25-0761 | LEGAL SERVICES - RULE 51 | 01 2330 317 000 | 800.00 | |
| 17989 | 01/06/2025 | FY24-25-0761 | LEGAL SERVICES - RULE 51 | 01 2330 317 000 | 1,575.00 | |
| 17989 | 01/06/2025 | FY24-25-0761 | LEGAL SERVICES - RULE 51 | 01 2330 317 000 | 160.00 | |
| 17989 | 01/06/2025 | FY24-25-0761 | LEGAL SERVICES - RULE 51 | 01 2330 317 000 | 625.00 | |
| 17989 | 01/06/2025 | FY24-25-0761 | LEGAL SERVICES - PERSONNEL | 01 2330 317 000 | 175.00 | |
| Check Number: 48676 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: LOPERSUCCE | LOPER SUCCESS HUB | Check Total: 150.00 |
| 3696 | 01/08/2025 | FY24-25-0786 | Registration UNK Spring Job Fair | 01 2410 810 003 | 150.00 | |
| Check Number: 48677 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: LUMENCENTU | LUMEN - CENTURY LINK | Check Total: 25.44 |
| 716771459 | 12/20/2024 | | TELEPHONE/INTERNET | 01 2510 382 001 | 6.36 | |
| 716771459 | 12/20/2024 | | TELEPHONE/INTERNET | 01 2510 382 003 | 12.72 | |
| 716771459 | 12/20/2024 | | TELEPHONE/INTERNET | 01 2510 382 008 | 6.36 | |
| Check Number: 48678 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: MARRLINC | MARRIOTT | Check Total: 475.00 |

Detail Check Register

Checking Account: 1

MAIN CHECKING

| <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> |
|--|---------------------|------------------|--|--------------------------------|------------------------|
| 20250110 | 01/08/2025 | FY24-25-0348 | Ladwig and Cunningham | 01 2410 580 001 | 251.00 |
| 20250110 | 01/08/2025 | FY24-25-0348 | Comley | 01 2410 580 003 | 112.00 |
| 20250110 | 01/08/2025 | FY24-25-0348 | Ruybalid | 01 2410 580 008 | 112.00 |
| Check Number: 48679 Check Type: Check Check Date: 01/10/2025 Vendor: MATHTRIG MATHESON TRIGAS | | | | | Check Total: 120.76 |
| <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> |
| 0052446322 | 12/31/2024 | | SUPPLIES | 01 1100 610 001 | 120.76 |
| Check Number: 48680 Check Type: Check Check Date: 01/10/2025 Vendor: MEYELABO MEYER LABORATORY, INC | | | | | Check Total: 1,435.02 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| INV#2321/INV#1950 | 12/30/2024 | 24-278 | Cleaning Supplies SHS | 01 2610 610 001 | 985.00 |
| INV#2321/INV#1950 | 12/30/2024 | 24-278 | Cleaning Supplies SMS | 01 2610 610 008 | 450.02 |
| Check Number: 48681 Check Type: Check Check Date: 01/10/2025 Vendor: TOPNOTCHTR MATTHEW NAGLER | | | | | 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> |
| 000834 | 12/20/2024 | FY24-25-0722 | CPR Training | 01 2210 330 003 9660 | 150.00 |
| Check Number: 48682 Check Type: Check Check Date: 01/10/2025 Vendor: NABE NATIONAL ASSOCIATION FOR BILINGUAL EDUCATION | | | | | Check Total: 11,940.00 |
| <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> |
| INV#2586 | 12/19/2024 | FY24-25-0711 | English/Multilingual Learner Educator To | 01 6212 640 000 | 11,940.00 |
| Check Number: 48683 Check Type: Check Check Date: 01/10/2025 Vendor: NASB NEBR ASSOC OF SCHOOL BOARDS | | | | | Check Total: 1,955.00 |
| <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> |
| N-52139, N52136 | 11/26/2024 | FY24-25-0592 | REGISTRATION FEES | 01 2310 330 000 | 100.00 |
| N-52139, N52136 | 11/26/2024 | FY24-25-0592 | REGISTRATION FEES | 01 2320 330 000 | 100.00 |
| N-52210 | 12/04/2024 | FY24-25-0796 | REGISTRATION FEES | 01 2320 330 000 | 375.00 |
| N-52306 | 12/20/2024 | FY24-25-0797 | REGISTRATION FEES-Brabec | 01 2310 330 000 | 165.00 |
| N-52306 | 12/20/2024 | FY24-25-0797 | REGISTRATION FEES-Jedlicka | 01 2310 330 000 | 165.00 |
| N-52306 | 12/20/2024 | FY24-25-0797 | REGISTRATION FEES-Schroder | 01 2320 330 000 | 165.00 |
| N-52348 | 12/27/2024 | FY24-25-0798 | WEB-BASED SOFTWARE | 01 2310 643 000 | 400.00 |
| N-52376 | 12/30/2024 | FY24-25-0799 | REGISTRATION FEES-Vavricek | 01 2310 330 000 | 115.00 |
| N-52376 | 12/30/2024 | FY24-25-0799 | REGISTRATION FEES-Jedlicka | 01 2310 330 000 | 115.00 |
| N-52376 | 12/30/2024 | FY24-25-0799 | Dinner/Program-Vavricek | 01 2310 580 000 | 70.00 |
| N-52376 | 12/30/2024 | FY24-25-0799 | REGISTRATION FEES-Schroder | 01 2320 330 000 | 115.00 |
| N-52376 | 12/30/2024 | FY24-25-0799 | Dinner/Program-Schroder | 01 2320 580 000 | 70.00 |
| Check Number: 48684 Check Type: Check Check Date: 01/10/2025 Vendor: NCSA NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS | | | | | Check Total: 780.00 |
| <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> |
| 84867,-68,-69,-70 | 12/06/2024 | FY24-25-0357 | Ladwig and Cunningham | 01 2410 580 001 | 400.00 |
| 84867,-68,-69,-70 | 12/06/2024 | FY24-25-0357 | Comley | 01 2410 580 003 | 190.00 |
| 84867,-68,-69,-70 | 12/06/2024 | FY24-25-0357 | Ruybalid | 01 2410 580 008 | 190.00 |

Detail Check Register

| Checking Account: 1 | | MAIN CHECKING | | | | | |
|----------------------------|---------------------|------------------------|----------------------------|---|----------------------|----------|--|
| Check Number: 48685 | Check Type: Check | Check Date: 01/10/2025 | Vendor: NEBRPUBL | NEBRASKA PUBLIC HEALTH ENVIRONMENTAL LABORATO | Check Total: | 31.00 | |
| <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> | | |
| 586296 | 12/17/2024 | 24-299 | Water Samples | 01 2620 431 005 | 31.00 | | |
| Check Number: 48686 | Check Type: Check | Check Date: 01/10/2025 | Vendor: NEBRSAFE | NEBRASKA SAFETY CENTER@UNK | Check Total: | 1,169.60 | |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> | | |
| 57-13756 | 12/09/2024 | FY24-25-0626 | Small Van Training | 01 1200 340 000 | 1,100.00 | | |
| 57-13756 | 12/09/2024 | FY24-25-0626 | Mileage paid to Bill Curry | 01 1200 580 000 | 69.60 | | |
| Check Number: 48687 | Check Type: Check | Check Date: 01/10/2025 | Vendor: NORBEN | NORTH BEND CENTRAL PUBLIC SCHOOLS | Check Total: | 763.80 | |
| <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> | | |
| 20250107 | 01/06/2025 | FY24-25-0771 | TRAVEL EXPENSE | 01 2790 580 000 | 763.80 | | |
| Check Number: 48688 | Check Type: Check | Check Date: 01/10/2025 | Vendor: ONESOURC | ONE SOURCE THE BACKGROUND CHECK COMPANY | Check Total: | 527.00 | |
| <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> | | |
| 2022169684 | 01/01/2025 | | BACKGROUND CHECKS | 01 2670 810 000 | 527.00 | | |
| Check Number: 48689 | Check Type: Check | Check Date: 01/10/2025 | Vendor: OPTKNETW | OPTK NETWORKS | Check Total: | 320.85 | |
| <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> | | |
| INV-048510 | 01/01/2025 | | TELEPHONE/INTERNET | 01 2510 382 000 | 320.85 | | |
| Check Number: 48690 | Check Type: Check | Check Date: 01/10/2025 | Vendor: PAPETIGE | PAPER TIGER SHREDDING | Check Total: | 430.00 | |
| <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> | | |
| 210077 | 11/30/2024 | FY24-25-0625 | CONTRACTED SERVICES | 01 2510 340 000 | 50.00 | | |
| 210077 | 11/30/2024 | FY24-25-0625 | CONTRACTED SERVICES | 01 2510 340 001 | 35.00 | | |
| 210077 | 11/30/2024 | FY24-25-0625 | CONTRACTED SERVICES | 01 2510 340 003 | 35.00 | | |
| 210077 | 11/30/2024 | FY24-25-0625 | CONTRACTED SERVICES | 01 2510 340 005 | 30.00 | | |
| 210077 | 11/30/2024 | FY24-25-0625 | CONTRACTED SERVICES | 01 2510 340 008 | 35.00 | | |
| 210077 | 11/30/2024 | FY24-25-0625 | CONTRACTED SERVICES | 01 2510 340 009 | 30.00 | | |
| 211604 | 12/31/2024 | FY24-25-0795 | CONTRACTED SERVICES | 01 2510 340 000 | 50.00 | | |
| 211604 | 12/31/2024 | FY24-25-0795 | CONT. OR SECURED SERVICE | 01 2510 340 001 | 35.00 | | |
| 211604 | 12/31/2024 | FY24-25-0795 | CONTRACTED SERVICES | 01 2510 340 003 | 35.00 | | |
| 211604 | 12/31/2024 | FY24-25-0795 | CONTRACTED SERVICES | 01 2510 340 005 | 30.00 | | |
| 211604 | 12/31/2024 | FY24-25-0795 | CONTRACTED SERVICES | 01 2510 340 008 | 35.00 | | |
| 211604 | 12/31/2024 | FY24-25-0795 | CONTRACTED SERVICES | 01 2510 340 009 | 30.00 | | |
| Check Number: 48691 | Check Type: Check | Check Date: 01/10/2025 | Vendor: PARKONE | PARKVIEW ONE STOP LLC | Check Total: | 257.23 | |
| <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> | | |
| 1431-a | 12/31/2024 | 24-291 | Maint Gas Pick Up MS | 01 2650 626 000 | 70.31 | | |
| 1431-a | 12/31/2024 | 24-291 | Maint Gas Van HS | 01 2650 626 000 | 42.90 | | |
| 1431-a | 12/31/2024 | 24-291 | Maint Gas Pick Up HS | 01 2650 626 000 | 76.48 | | |
| 1431-a | 12/31/2024 | 24-291 | Maint Gas Pick Up HS | 01 2650 626 000 | 30.54 | | |

Detail Check Register

Checking Account: 1 MAIN CHECKING

1431-a 12/31/2024 24-291 Sped Van 05 SMS 01 2712 626 000 37.00

Check Number: 48692 Check Type: Check Check Date: 01/10/2025 Vendor: VISA PINNACLE BANK Check Total: 2,392.90

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|--------------------------------------|--------------------------------|----------------------|
| Acct x1332 Jan25 | 01/02/2025 | | SPED-SUPPLIES | 01 1200 610 003 | 63.63 |
| Acct x1854- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 37.00 |
| Acct x1896- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 20.04 |
| Acct x1904- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 26.50 |
| Acct x1904- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 18.00 |
| Acct x1904- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 26.00 |
| Acct x1904- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 28.50 |
| Acct x1904- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 30.00 |
| Acct x1912- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 20.00 |
| Acct x1912- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 15.00 |
| Acct x1920- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 50.39 |
| Acct x1920- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 16.59 |
| Acct x1920- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 11.99 |
| Acct x1920- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 12.36 |
| Acct x1920- Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 28.12 |
| Acct x1946 - Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 20.45 |
| Acct x1953 - Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 64.16 |
| Acct x1961 - Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 26.40 |
| Acct x1961 - Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 25.25 |
| Acct x1961 - Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 28.60 |
| Acct x1979 - Jan25 | 01/02/2025 | | FUEL | 01 2650 626 000 | 55.27 |
| Acct x2730 Jan25 | 01/02/2025 | | SUPPLIES | 01 1100 610 008 | 89.33 |
| Acct x2730 Jan25 | 01/02/2025 | | DIST TECH SUPPLIES | 01 2230 610 000 | 11.76 |
| Acct x2730 Jan25 | 01/02/2025 | | POSTAGE | 01 2510 531 000 | 32.00 |
| Acct x4899 Jan25 | 01/02/2025 | | REGISTRATION FEES | 01 2210 330 003 | 213.98 |
| Acct x4899 Jan25 | 01/02/2025 | | TRAVEL - IC TRAINING | 01 2570 580 000 | 94.08 |
| Acct x6575 Jan25 | 01/02/2025 | | CALCULATORS | 01 2510 610 000 | 76.04 |
| Acct x6575 Jan25 | 01/02/2025 | | WEB/CLOUD BASED SOFTWARE | 01 2510 643 000 | 20.00 |
| Acct x8646 Jan25 | 01/02/2025 | | Food purchase for parent/child group | 01 3541 610 009 | 279.01 |
| Acct x8646 Jan25 | 01/02/2025 | | Supplies for Families | 01 3541 610 009 | 923.38 |
| Acct x9918 Jan25 | 01/02/2020 | | TRAVEL | 01 2410 580 003 | 29.07 |

Check Number: 48693 Check Type: Check Check Date: 01/10/2025 Vendor: PRESTOX PRESTO-X Check Total: 471.09

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| 20250107 | 12/23/2024 | 24-301 | Monthly Pest Control Service District Bl | 01 2620 431 000 | 68.37 |
| 20250107 | 12/23/2024 | 24-301 | Monthly Pest Control Service SHS | 01 2620 431 001 | 67.12 |
| 20250107 | 12/23/2024 | 24-301 | Monthly Pest Control Service Richland | 01 2620 431 002 | 67.12 |
| 20250107 | 12/23/2024 | 24-301 | Monthly Pest Control Service SES | 01 2620 431 003 | 67.12 |

Detail Check Register

| Checking Account: 1 | | MAIN CHECKING | | | | |
|----------------------------|---------------------|----------------------|--|--------------------------------|---------------------------------|------------------------|
| <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> | |
| 20250107 | 12/23/2024 | 24-301 | Monthly Pest Control Service Fishers | 01 2620 431 005 | 67.12 | |
| 20250107 | 12/23/2024 | 24-301 | Monthly Pest Control Service SMS | 01 2620 431 008 | 67.12 | |
| 20250107 | 12/23/2024 | 24-301 | Monthly Pest Control Service Preschool | 01 2620 431 009 | 67.12 | |
| Check Number: 48694 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: REINMOTO | REINECKE MOTOR CO. | Check Total: 931.41 |
| 43593/43589 | 11/30/2024 | 24-281 | Replace Pump Pick up -SES | 01 2650 626 000 | 661.28 | |
| 43593/43589 | 11/30/2024 | 24-281 | Service Pick Up - SMS | 01 2650 626 000 | 76.56 | |
| 43804/43797 | 12/21/2024 | 24-281 A | Service Edge D BLD | 01 2650 626 000 | 73.57 | |
| 43804/43797 | 12/21/2024 | 24-281 A | Engine Light Pick Up SES | 01 2650 626 000 | 120.00 | |
| Check Number: 48695 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: SCHDEPT | SCHUYLER DEPT OF UTILITIES | Check Total: 22,828.39 |
| 20250103 | 12/31/2024 | | UTILITY ENERGY SERVICES | 01 2610 621 008 | 5,160.38 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 000 | 333.01 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 001 | 634.15 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 001 | 388.66 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 001 | 20.37 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 001 | 34.65 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 001 | 135.24 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 001 | 26.78 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 003 | 834.39 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 008 | 611.05 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 008 | 304.44 | |
| 20250103-0001 | 12/24/2024 | | WATER, SEWER & GARBAGE | 01 2610 410 009 | 221.91 | |
| 20250103-0001 | 12/24/2024 | | UTILITY ENERGY SERVICES | 01 2610 621 000 | 422.17 | |
| 20250103-0001 | 12/24/2024 | | UTILITY ENERGY SERVICES | 01 2610 621 001 | 86.08 | |
| 20250103-0001 | 12/24/2024 | | UTILITY ENERGY SERVICES | 01 2610 621 001 | 6,898.97 | |
| 20250103-0001 | 12/24/2024 | | UTILITY ENERGY SERVICES | 01 2610 621 003 | 5,151.75 | |
| 20250103-0001 | 12/24/2024 | | UTILITY ENERGY SERVICES | 01 2610 621 009 | 1,564.39 | |
| Check Number: 48696 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: SCHUHOME | SCHUYLER HOME & BUILDING SUPPLY | Check Total: 28.77 |
| 237829 | 12/19/2024 | 24-300 | Paint Supplies | 01 2610 610 001 | 28.77 | |
| Check Number: 48697 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: SECURLY | SECURLY, INC. | Check Total: 1,509.12 |
| 32830 | 12/23/2024 | FY24-25-0685 | eHallPass Renewal HS | 01 2230 530 001 | 930.24 | |
| 32830 | 12/23/2024 | FY24-25-0685 | eHallPass Renewal MS | 01 2230 530 008 | 578.88 | |
| Check Number: 48698 | | Check Type: Check | Check Date: 01/10/2025 | Vendor: SHERWILL | THE SHERWIN WILLIAMS CO. | Check Total: 432.99 |
| 2375-6 | 12/23/2004 | 24 294 A | Paint Hallway SHS | 01 2610 610 001 | 432.99 | |

Detail Check Register

Checking Account: 1

MAIN CHECKING

| <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: 48699 Check Type: Check Check Date: 01/10/2025 Vendor: SPARSOLU SPARQ DATA SOLUTIONS Check Total: 5,600.00 | | | | | |
| S-3806 | 12/15/2024 | FY24-25-0781 | Negotiations software subscription | 01 2510 643 000 | 3,000.00 |
| S-3806 | 12/15/2024 | FY24-25-0781 | Meeting software subscription | 01 2510 643 000 | 2,600.00 |
| Check Number: 48700 Check Type: Check Check Date: 01/10/2025 Vendor: STUTHMANEN Amanda Stuthman Check Total: 6,480.00 | | | | | |
| 041 | 12/19/2024 | | SPEECH/AUDIO SCHOOL AGE | 01 2151 340 005 | 162.00 |
| 041 | 12/19/2024 | | SPEECH/AUDIO SCHOOL AGE | 01 2151 340 008 | 6,318.00 |
| Check Number: 48701 Check Type: Check Check Date: 01/10/2025 Vendor: SVOBODA BAILEY SVOBODA Check Total: 243.00 | | | | | |
| 20250107 | 01/07/2025 | FY24-25-0682 | TITLE II, PART A | 01 6310 111 000 | 243.00 |
| Check Number: 48702 Check Type: Check Check Date: 01/10/2025 Vendor: SYSCO SYSCO LINCOLN Check Total: 2,663.39 | | | | | |
| 661041310 | 12/12/2024 | FY24-25-0501 | Chocolate chip cookies | 01 1100 610 008 | 80.04 |
| 661041311 | 12/12/2024 | FY24-25-0467 | SUPPLIES | 01 1100 610 003 | 16.46 |
| 661041311 | 12/12/2024 | FY24-25-0467 | SUPPLIES | 01 1100 610 003 | 465.47 |
| 661041311 | 12/12/2024 | FY24-25-0467 | SUPPLIES | 01 1100 610 003 | 237.28 |
| 661041311 | 12/12/2024 | FY24-25-0467 | SUPPLIES | 01 1100 610 003 | 53.66 |
| 661041311 | 12/12/2024 | FY24-25-0467 | SUPPLIES | 01 1100 610 003 | 38.65 |
| 661041311 | 12/12/2024 | FY24-25-0467 | PREK - SUPPLIES | 01 1190 610 009 | 239.78 |
| 661041311 | 12/12/2024 | FY24-25-0467 | PREK - SUPPLIES | 01 1190 610 009 | 122.24 |
| 661041311 | 12/12/2024 | FY24-25-0467 | PREK - SUPPLIES | 01 1190 610 009 | 27.64 |
| 661041311 | 12/12/2024 | FY24-25-0467 | PREK - SUPPLIES | 01 1190 610 009 | 19.91 |
| 661041311 | 12/12/2024 | FY24-25-0467 | PREK - SUPPLIES | 01 1190 610 009 | 8.48 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Donut Cake Chocolate Whole Grain Mini | 01 1190 610 009 | 110.29 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cracker Ritz Bits Sandwiches With Cheese | 01 1190 610 009 | 91.47 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Chip Tortilla Nacho Cheese Single Servin | 01 1190 610 009 | 107.98 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cheese Mozzarella String | 01 1190 610 009 | 48.99 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cracker Goldfish Whole Grain | 01 1190 610 009 | 81.95 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cookie Chocholate Chip Mini Whole Grain | 01 1190 610 009 | 98.98 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Mandarin Fresh Easy Peel | 01 1190 610 009 | 53.50 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cookie Wafer Vanilla Whole Grain | 01 1190 610 009 | 41.95 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Fuel Surcharge | 01 1190 610 009 | 6.50 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Donut Powder Sugar Whole Grain Mini | 01 1190 610 009 | 98.95 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Pudding Chocolate Snack Pack | 01 1190 610 009 | 35.99 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Pudding Vanilla Snack Pack | 01 1190 610 009 | 33.55 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Pop Tart Whole Grain Frosted Fudge | 01 1190 610 009 | 77.65 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cracker Graham Scooby Cinnamon Sticks | 01 1190 610 009 | 75.55 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Snack Fruit Gummies Assorted Fruit | 01 1190 610 009 | 98.65 |
| 661085792 | 01/09/2025 | FY24-25-0785 | Snack Fruit Gummy Mixed Berry | 01 1190 610 009 | 97.45 |

Detail Check Register

| Checking Account: 1 | | MAIN CHECKING | | | | |
|----------------------------|---------------------|------------------------|---|--------------------------------|----------------------|-----------|
| <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> | |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cookie Sandwich Oreo | 01 1190 610 009 | 39.69 | |
| 661085792 | 01/09/2025 | FY24-25-0785 | Snack Mix Chex Simply Strawberry Yogurt | 01 1190 610 009 | 88.70 | |
| 661085792 | 01/09/2025 | FY24-25-0785 | Cereal Cinnamon Toast Crun Bowlpak | 01 1190 610 009 | 65.99 | |
| Check Number: 48703 | Check Type: Check | Check Date: 01/10/2025 | Vendor: UNLCARE | UNL-CAREER SERVICES | Check Total: | 175.00 |
| 8092 | 10/28/2024 | FY24-25-0764 | Registration for Fall Education Fair | 01 2410 810 003 | 175.00 | |
| Check Number: 48704 | Check Type: Check | Check Date: 01/10/2025 | Vendor: VERIWIRE | VERIZON WIRELESS | Check Total: | 543.01 |
| 6100118640 | 12/01/2024 | | TELEPHONE/INTERNET | 01 2510 382 001 | 15.02 | |
| 6102039988 | 12/25/2024 | | DIST MAINT CELL PHONES | 01 2510 382 000 | 282.55 | |
| 6102039988 | 12/25/2024 | | SIXPENCE CELL PHONES | 01 2510 382 009 | 215.40 | |
| 6102564980 | 01/01/2025 | | TELEPHONE/INTERNET | 01 2510 382 001 | 30.04 | |
| Check Number: 48705 | Check Type: Check | Check Date: 01/10/2025 | Vendor: VYVE | VYVE BROADBRAND | Check Total: | 762.49 |
| Acct x2364 - Dec/Jan | 01/02/2025 | | TELEPHONE/INTERNET | 01 2510 382 005 | 308.00 | |
| Acct x5950 - Jan 25 | 01/02/2025 | | TELEPHONE/INTERNET | 01 2510 382 001 | 454.49 | |
| Check Number: 48706 | Check Type: Check | Check Date: 01/10/2025 | Vendor: WASTCONN | WASTE CONNECTIONS OF NE, INC. | Check Total: | 1,781.70 |
| 7169202T054 | 01/01/2025 | | WATER, SEWER & GARBAGE | 01 2610 410 000 | 255.62 | |
| 7169202T054 | 01/01/2025 | | WATER, SEWER & GARBAGE | 01 2610 410 001 | 599.00 | |
| 7169202T054 | 01/01/2025 | | WATER, SEWER & GARBAGE | 01 2610 410 003 | 427.96 | |
| 7169202T054 | 01/01/2025 | | WATER, SEWER & GARBAGE | 01 2610 410 005 | 123.60 | |
| 7169202T054 | 01/01/2025 | | WATER, SEWER & GARBAGE | 01 2610 410 008 | 316.62 | |
| 7169202T054 | 01/01/2025 | | WATER, SEWER & GARBAGE | 01 2610 410 009 | 58.90 | |
| Check Number: 48707 | Check Type: Check | Check Date: 01/10/2025 | Vendor: WAYSTA | WAYNE STATE COLLEGE | Check Total: | 275.00 |
| 20250102 | 01/02/2025 | FY24-25-0725 | Wayne State Honor Choir Audition Fee | 01 1100 610 001 | 75.00 | |
| 20250102 | 01/02/2025 | FY24-25-0725 | WSC- Registration for accepted students | 01 1100 610 001 | 150.00 | |
| 900 | 12/09/2024 | FY24-25-0600 | Booth at WSC Education Fair | 01 2410 810 003 | 50.00 | |
| Check Number: 48708 | Check Type: Check | Check Date: 01/10/2025 | Vendor: WOODENER | WOODRIVER ENERGY LLC | Check Total: | 14,585.57 |
| 429161 | 01/09/2025 | | UTILITY ENERGY SERVICES | 01 2610 621 000 | 1,978.97 | |
| 429161 | 01/09/2025 | | UTILITY ENERGY SERVICES | 01 2610 621 001 | 8,025.26 | |
| 429161 | 01/09/2025 | | UTILITY ENERGY SERVICES | 01 2610 621 003 | 2,280.20 | |
| 429161 | 01/09/2025 | | UTILITY ENERGY SERVICES | 01 2610 621 008 | 2,301.14 | |
| Check Number: 48709 | Check Type: Check | Check Date: 01/10/2025 | Vendor: ZULTYS | ZULTYS, INC. | Check Total: | 6,056.80 |
| | | | | | | |

Detail Check Register

Checking Account: 1 MAIN CHECKING

482681 01/02/2025 TELEPHONE/INTERNET 01 2510 382 000 6,056.80

Check Number: 48710 Check Type: Check Check Date: 01/10/2025 Vendor: SCHAT SCHOLASTIC ART AWARDS OF NEBRASKA Check Total: 220.00

| <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> |
|-----------------------|---------------------|------------------|---------------------------------|--------------------------------|----------------------|
| 20250110 | 01/10/2025 | FY24-25-0720 | Scholastic Art Awards Entry Fee | 01 1100 610 001 | 220.00 |

Check Number: 48711 Check Type: Check Check Date: 01/10/2025 Vendor: HILTONOM HILTON OMAHA Check Total: 1,582.50

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|------------------------------|--------------------------------|----------------------|
| 48614 | 12/03/2024 | FY24-25-0060A | Room 2 nights - Jedlicka | 01 2310 580 000 | 356.86 |
| 48614 | 12/03/2024 | FY24-25-0060A | Room 2 nights - Pleskac | 01 2310 580 000 | 356.86 |
| 48614 | 12/03/2024 | FY24-25-0060A | Room 2 nights - Sayer | 01 2310 580 000 | 356.86 |
| 48614 | 12/03/2024 | FY24-25-0060A | Meals at conference-Brabec | 01 2310 580 000 | 29.00 |
| 48614 | 12/03/2024 | FY24-25-0060A | Meals at conference-Pleskac | 01 2310 580 000 | 14.50 |
| 48614 | 12/03/2024 | FY24-25-0060A | Meals at conference-Schroder | 01 2310 580 000 | 29.00 |
| 48614 | 12/03/2024 | FY24-25-0060A | Tax exempt allowance | 01 2310 580 000 | (54.86) |
| 48614 | 12/03/2024 | FY24-25-0060A | Room 2 nights - Brabec | 01 2310 580 000 | 356.86 |
| 48614 | 12/03/2024 | FY24-25-0060A | Tax exempt allowance | 01 2320 580 000 | (219.44) |
| 48614 | 12/03/2024 | FY24-25-0060A | Room 2 nights - Schroder | 01 2320 580 000 | 356.86 |
| V*48614 | 01/10/2025 | FY24-25-0060A | Meals at conference-Schroder | 01 2310 580 000 | (29.00) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Tax exempt allowance | 01 2310 580 000 | 54.86 |
| V*48614 | 01/10/2025 | FY24-25-0060A | Room 2 nights - Brabec | 01 2310 580 000 | (356.86) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Room 2 nights - Jedlicka | 01 2310 580 000 | (356.86) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Room 2 nights - Pleskac | 01 2310 580 000 | (356.86) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Room 2 nights - Sayer | 01 2310 580 000 | (356.86) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Meals at conference-Brabec | 01 2310 580 000 | (29.00) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Meals at conference-Pleskac | 01 2310 580 000 | (14.50) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Room 2 nights - Schroder | 01 2320 580 000 | (356.86) |
| V*48614 | 01/10/2025 | FY24-25-0060A | Tax exempt allowance | 01 2320 580 000 | 219.44 |

Check Number: 48712 Check Type: Check Check Date: 01/10/2025 Vendor: HILTONOM HILTON OMAHA Check Total: 1,582.50

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|----------------------------|--------------------------------|----------------------|
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Room for 2 nights-Schroder | 01 2310 580 000 | 356.86 |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Meals at convention | 01 2310 580 000 | 29.00 |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Tax exempt allowance | 01 2310 580 000 | (54.86) |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Meals at convention | 01 2320 580 000 | 29.00 |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Meals at convention | 01 2320 580 000 | 14.50 |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Tax exempt allowance | 01 2320 580 000 | (219.44) |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Room for 2 nights-Brabec | 01 2320 580 000 | 356.86 |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Room for 2 nights-Jedlicka | 01 2320 580 000 | 356.86 |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Room for 2 nights-Pleskac | 01 2320 580 000 | 356.86 |
| 48614-969012 | 01/10/2025 | FY24-25-0060A | Room for 2 nights-Sayer | 01 2320 580 000 | 356.86 |

Detail Check Register

Checking Account: 1

MAIN CHECKING

| | | | | | |
|-----------------------|----------------------------|------------------------|---------------------------|--------------------------------|----------------------|
| Check Number: 1533 | Check Type: Direct Deposit | Check Date: 01/10/2025 | Vendor: SOFTUNLI | SOFTWARE UNLIMITED, INC | Check Total: 458.00 |
| <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> |
| 20241219-18 | 12/17/2024 | FY24-25-0779 | WEB/CLOUD BASED SOFTWARE | 01 2510 643 000 | 458.00 |

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 315,109.35

Detail Check Register

Checking Account: 6

LUNCH FUND ACCOUNT

| <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: 8178 Check Type: Check Check Date: 01/10/2025 Vendor: ALBEALLA ALBERS ALL AROUND Check Total: 2,536.56 | | | | | |
| 401/415 | 12/26/2024 | FY24-25-0740 | FOOD SERVICE REPAIR | 06 2640 731 001 | 2,319.56 |
| 401/415 | 12/26/2024 | FY24-25-0740 | FOOD SERVICE REPAIRS | 06 2640 731 008 | 217.00 |
| Check Number: 8179 Check Type: Check Check Date: 01/10/2025 Vendor: BERNFOOD BERNARD FOOD INDUSTRIES INC Check Total: 5,140.04 | | | | | |
| 959741-742-743 | 11/27/2024 | FY24-25-0695 | SCHS FOOD | 06 3100 630 001 | 1,552.04 |
| 959741-742-743 | 11/27/2024 | FY24-25-0695 | SES FOOD | 06 3100 630 003 | 1,756.48 |
| 959741-742-743 | 11/27/2024 | FY24-25-0695 | SMS FOOD | 06 3100 630 008 | 1,831.52 |
| Check Number: 8180 Check Type: Check Check Date: 01/10/2025 Vendor: CASHWA CASH-WA DISTRIBUTING Check Total: 33,354.41 | | | | | |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 001 | 20.47 |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 001 | 72.77 |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 001 | 121.32 |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 003 | 196.78 |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 003 | 172.84 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP NON-FOOD SUPPLIES | 06 3100 610 003 0222 | 20.54 |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 008 | 868.26 |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 008 | 208.00 |
| 20250107 | 12/20/2024 | FY24-25-0575 | NON-FOOD SUPPLIES | 06 3100 610 008 | 152.84 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SCHS FOOD | 06 3100 630 001 | 269.83 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SCHS FOOD | 06 3100 630 001 | 2,997.49 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SCHS FOOD | 06 3100 630 001 | 2,301.72 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SCHS FOOD | 06 3100 630 001 | 111.84 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SCHS FOOD | 06 3100 630 001 | (65.00) |
| 20250107 | 12/20/2024 | FY24-25-0575 | SCHS FOOD | 06 3100 630 001 | 1,569.77 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SES FOOD | 06 3100 630 003 | 4,886.03 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SES FOOD | 06 3100 630 003 | 167.76 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SES FOOD | 06 3100 630 003 | 2,402.21 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SES FOOD | 06 3100 630 003 | 4,709.69 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SES FOOD | 06 3100 630 003 | 178.88 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SES FOOD | 06 3100 630 003 0222 | 45.55 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SES FOOD | 06 3100 630 003 0222 | 37.23 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SES FOOD | 06 3100 630 003 0222 | 1,480.32 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SES FOOD | 06 3100 630 003 0222 | 45.55 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SES FOOD | 06 3100 630 003 0222 | 1,523.91 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SES FOOD | 06 3100 630 003 0222 | 1,269.44 |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SES FOOD | 06 3100 630 003 0222 | 45.55 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 3,702.43 |
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 459.80 |

Detail Check Register

| Checking Account: 6 | | LUNCH FUND ACCOUNT | | | | |
|----------------------------|---------------------|---------------------------|---------------------------|--------------------------------|-----------------------|--|
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 134.60 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 1,841.62 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 130.13 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 111.84 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 169.24 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | SMS FOOD | 06 3100 630 008 | 829.00 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SMS FOOD | 06 3100 630 008 0222 | 40.64 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SMS FOOD | 06 3100 630 008 0222 | 59.84 | |
| 20250107 | 12/20/2024 | FY24-25-0575 | FFVP SMS FOOD | 06 3100 630 008 0222 | 63.68 | |
| Check Number: 8181 | Check Type: Check | Check Date: 01/10/2025 | Vendor: CULLWATE | CULLIGAN OF COLUMBUS | Check Total: 442.00 | |
| <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> | |
| 289584/289594 | 11/30/2024 | FY24-25-0582 | NON-FOOD SUPPLIES | 06 3100 610 001 | 99.00 | |
| 289584/289594 | 11/30/2024 | FY24-25-0582 | NON-FOOD SUPPLIES | 06 3100 610 008 | 110.75 | |
| 290206/290288 | 12/23/2024 | FY24-25-0743 | FOOD SERVICE REPAIRS | 06 2640 731 003 | 145.00 | |
| 290206/290288 | 12/23/2024 | FY24-25-0743 | NON-FOOD SUPPLIES | 06 3100 610 001 | 87.25 | |
| Check Number: 8182 | Check Type: Check | Check Date: 01/10/2025 | Vendor: DIDILUNC | DIDIERS | Check Total: 116.98 | |
| <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> | |
| 001034520721 | 12/03/2025 | FY24-25-0583 | SCHS FOOD | 06 3100 630 001 | 79.62 | |
| 003098780807 | 12/16/2024 | FY24-25-0583 | SCHS FOOD | 06 3100 630 001 | 37.36 | |
| Check Number: 8183 | Check Type: Check | Check Date: 01/10/2025 | Vendor: EAKEOFFI | EAKES OFFICE PRODUCTS CENTER | Check Total: 292.12 | |
| <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> | |
| 9051329-0 | 01/08/2025 | | NON-FOOD SUPPLIES | 06 3100 610 008 | 292.12 | |
| Check Number: 8184 | Check Type: Check | Check Date: 01/10/2025 | Vendor: HILADAIR | HILAND DAIRY FOODS COMPANY LLC | Check Total: 9,273.03 | |
| <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> | |
| 0451084 | 12/05/2024 | FY24-25-0624 | White milk | 06 3100 630 000 0968 | 63.00 | |
| 0451084 | 12/05/2024 | FY24-25-0624 | Choc. Milk | 06 3100 630 000 0968 | 43.26 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SCHS FOOD | 06 3100 630 001 | 313.55 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SCHS FOOD | 06 3100 630 001 | 500.64 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SCHS FOOD | 06 3100 630 001 | 320.48 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SCHS FOOD | 06 3100 630 001 | 454.41 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SCHS FOOD | 06 3100 630 001 | 559.38 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SCHS FOOD | 06 3100 630 001 | 299.04 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SES FOOD | 06 3100 630 003 | 837.89 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SES FOOD | 06 3100 630 003 | 539.75 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SES FOOD | 06 3100 630 003 | 129.78 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SES FOOD | 06 3100 630 003 | 667.82 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SES FOOD | 06 3100 630 003 | 690.90 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SES FOOD | 06 3100 630 003 | 542.64 | |
| 20250107 | 12/20/2024 | FY24-25-0576 | SES FOOD | 06 3100 630 003 | 985.57 | |

Detail Check Register

Checking Account: 6

LUNCH FUND ACCOUNT

| | | | | | |
|----------|------------|--------------|------------|----------------------|--------|
| 20250107 | 12/20/2024 | FY24-25-0576 | 24 FOOD | 06 3100 630 005 | 93.46 |
| 20250107 | 12/20/2024 | FY24-25-0576 | 24 FOOD | 06 3100 630 005 | 43.34 |
| 20250107 | 12/20/2024 | FY24-25-0576 | 24 FOOD | 06 3100 630 005 | 94.09 |
| 20250107 | 12/20/2024 | FY24-25-0576 | SMS FOOD | 06 3100 630 008 | 120.17 |
| 20250107 | 12/20/2024 | FY24-25-0576 | SMS FOOD | 06 3100 630 008 | 561.92 |
| 20250107 | 12/20/2024 | FY24-25-0576 | SMS FOOD | 06 3100 630 008 | 237.74 |
| 20250107 | 12/20/2024 | FY24-25-0576 | SMS FOOD | 06 3100 630 008 | 344.45 |
| 20250107 | 12/20/2024 | FY24-25-0576 | SMS FOOD | 06 3100 630 008 | 524.97 |
| 20250107 | 12/20/2024 | FY24-25-0576 | SMS FOOD | 06 3100 630 008 | 219.33 |
| 450029 | 10/07/2024 | FY24-25-0622 | white milk | 06 3100 630 000 0968 | 42.21 |
| 450029 | 10/07/2024 | FY24-25-0622 | choc. milk | 06 3100 630 000 0968 | 43.24 |

Check Number: 8185 Check Type: Check Check Date: 01/10/2025 Vendor: JACKSERV JACKSON SERVICES INC Check Total: 175.32

| <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> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 001 | 36.08 |
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 001 | 30.00 |
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 001 | 30.00 |
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 001 | 30.00 |
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 003 | 12.31 |
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 003 | 12.31 |
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 003 | 12.31 |
| 20250103 | 12/31/2024 | FY24-25-0573 | NON-FOOD SUPPLIES | 06 3100 610 003 | 12.31 |

Check Number: 8186 Check Type: Check Check Date: 01/10/2025 Vendor: VISA PINNACLE BANK Check Total: 83.96

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| Acct x2730 Jan25 L | 12/10/2024 | | EQUIPMENT/FURNITURE | 06 3100 731 001 | 83.96 |

Check Number: 8187 Check Type: Check Check Date: 01/10/2025 Vendor: RESTAURANT RESTAURANT SUPPLY.COM Check Total: 16.19

| <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> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| INV-549618 | 12/14/2024 | | EQUIP/FURNITURE | 06 3100 731 003 | 16.19 |

Check Number: 8188 Check Type: Check Check Date: 01/10/2025 Vendor: SYSCO SYSCO LINCOLN Check Total: 9,337.72

| <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> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 20250107 | 12/20/2024 | FY24-25-0589 | NON-FOOD SUPPLIES | 06 3100 610 001 | 75.96 |
| 20250107 | 12/20/2024 | FY24-25-0589 | NON-FOOD SUPPLIES | 06 3100 610 008 | 136.56 |
| 20250107 | 12/20/2024 | FY24-25-0589 | NON-FOOD SUPPLIES | 06 3100 610 008 | 49.61 |
| 20250107 | 12/20/2024 | FY24-25-0589 | SCHS FOOD | 06 3100 630 001 | 479.03 |
| 20250107 | 12/20/2024 | FY24-25-0589 | SCHS FOOD | 06 3100 630 001 | 1,210.60 |
| 20250107 | 12/20/2024 | FY24-25-0589 | SCHS FOOD | 06 3100 630 001 | 1,297.75 |
| 20250107 | 12/20/2024 | FY24-25-0589 | SES FOOD | 06 3100 630 003 | 1,439.94 |
| 20250107 | 12/20/2024 | FY24-25-0589 | SES FOOD | 06 3100 630 003 | 1,033.18 |
| 20250107 | 12/20/2024 | FY24-25-0589 | SMS FOOD | 06 3100 630 008 | 351.34 |
| 20250107 | 12/20/2024 | FY24-25-0589 | SMS FOOD | 06 3100 630 008 | 766.11 |

Checking Account: 6

LUNCH FUND ACCOUNT

| | | | | | |
|-----------|------------|--------------|--------------------|----------------------|----------|
| 20250107 | 12/20/2024 | FY24-25-0589 | SMS FOOD | 06 3100 630 008 | 1,422.12 |
| 20250107 | 12/20/2024 | FY24-25-0589 | FFVP SMS FOOD | 06 3100 630 008 0222 | 12.96 |
| 661041313 | 12/12/2024 | FY24-25-0661 | Choc. Tiger Bites | 06 3100 630 000 0968 | 48.56 |
| 661041313 | 12/12/2024 | FY24-25-0661 | cheez-its | 06 3100 630 000 0968 | 109.68 |
| 661041313 | 12/12/2024 | FY24-25-0661 | Choc. Chip oatmeal | 06 3100 630 000 0968 | 71.94 |
| 661041313 | 12/12/2024 | FY24-25-0661 | Cheddar Chex mix | 06 3100 630 000 0968 | 73.90 |
| 661041313 | 12/12/2024 | FY24-25-0661 | Rice Krispies | 06 3100 630 000 0968 | 110.98 |
| 661041313 | 12/12/2024 | FY24-25-0661 | Powder Donuts | 06 3100 630 000 0968 | 75.99 |
| 661041313 | 12/12/2024 | FY24-25-0661 | Apple Juice Box | 06 3100 630 000 0968 | 147.30 |
| 661041313 | 12/12/2024 | FY24-25-0661 | Fruit Punch Box | 06 3100 630 000 0968 | 147.30 |
| 661041313 | 12/12/2024 | FY24-25-0661 | poptarts | 06 3100 630 000 0968 | 64.34 |
| 661041313 | 12/12/2024 | FY24-25-0661 | sunchips | 06 3100 630 000 0968 | 108.00 |
| 661041313 | 12/12/2024 | FY24-25-0661 | granola bar | 06 3100 630 000 0968 | 64.06 |
| 661041313 | 12/12/2024 | FY24-25-0661 | choc chip cookies | 06 3100 630 000 0968 | 40.51 |

Check Number: 8189 Check Type: Check Check Date: 01/10/2025 Vendor: USFOOD1678 US FOODS - GRAND ISLAND Check Total: 15,631.05

| <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> |
|-----------------------|---------------------|------------------|---------------------------|--------------------------------|----------------------|
| 20250107 | 12/20/2024 | FY24-25-0693 | NON-FOOD SUPPLIES | 06 3100 610 001 | 38.12 |
| 20250107 | 12/20/2024 | FY24-25-0693 | NON-FOOD SUPPLIES | 06 3100 610 001 | 295.76 |
| 20250107 | 12/20/2024 | FY24-25-0693 | NON-FOOD SUPPLIES | 06 3100 610 003 | 74.68 |
| 20250107 | 12/20/2024 | FY24-25-0693 | NON-FOOD SUPPLIES | 06 3100 610 008 | 74.68 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SCHS FOOD | 06 3100 630 001 | 1,357.95 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SCHS FOOD | 06 3100 630 001 | 978.78 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SCHS FOOD | 06 3100 630 001 | 1,465.42 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SES FOOD | 06 3100 630 003 | 2,680.71 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SES FOOD | 06 3100 630 003 | 2,337.48 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SES FOOD | 06 3100 630 003 | 1,504.27 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SMS FOOD | 06 3100 630 008 | 1,608.46 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SMS FOOD | 06 3100 630 008 | 1,706.44 |
| 20250107 | 12/20/2024 | FY24-25-0693 | SMS FOOD | 06 3100 630 008 | 1,508.30 |

*Denotes Expensed Invoice Item

Checking Account ID: 6

Total without Voids: 76,399.38

Detail Check Register

| Checking Account: 5 | | STUDENT ACTIVITY ACCOUNT | | | | |
|----------------------------|---------------------|---------------------------------|---------------------------|--------------------------------|-----------------------|--|
| 39906 | 12/02/2024 | FY24-25-0497 | T Shirts | 05 2900 610 001 5400 | 721.00 | |
| Check Number: 41254 | Check Type: Check | Check Date: 12/03/2024 | Vendor: FREHIG | FREMONT HIGH SCHOOL | 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> | |
| 20241203 | 12/03/2024 | FY24-25-0543 | Entry Fee | 05 2900 810 001 2775 | 150.00 | |
| Check Number: 41255 | Check Type: Check | Check Date: 12/03/2024 | Vendor: HODGES | TYLER HODGES | Check Total: 225.00 | |
| <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> | |
| 20241203 | 12/06/2024 | FY24-25-0551 | Wrestling Official | 05 2900 352 008 2800 | 225.00 | |
| Check Number: 41256 | Check Type: Check | Check Date: 12/03/2024 | Vendor: MERJEF | JEFF MERRILL | Check Total: 180.00 | |
| <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> | |
| 20241203 | 12/03/2024 | FY24-25-0546 | Basketball Official | 05 2900 352 008 2800 | 180.00 | |
| Check Number: 41257 | Check Type: Check | Check Date: 12/03/2024 | Vendor: MASON | NATHAN MASON | Check Total: 220.00 | |
| <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> | |
| 20241203 | 12/05/2024 | FY24-25-0542 | Official | 05 2900 352 001 2100 | 220.00 | |
| Check Number: 41258 | Check Type: Check | Check Date: 12/03/2024 | Vendor: MATKAT | MATT KATUSIN | Check Total: 225.00 | |
| <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> | |
| 20241203 | 12/06/2024 | FY24-25-0548 | Wrestling Official | 05 2900 352 008 2800 | 225.00 | |
| Check Number: 41259 | Check Type: Check | Check Date: 12/03/2024 | Vendor: PEPSIC | PEPSI COLA | Check Total: 1,343.67 | |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> | |
| 31400005 | 11/21/2024 | FY24-25-0520 | 20OZ WM PLL 1/24 | 05 2900 610 008 6105 | 62.78 | |
| 31400005 | 11/21/2024 | FY24-25-0520 | 20OZ WM PL 8/3 | 05 2900 610 008 6105 | 94.17 | |
| 31400005 | 11/21/2024 | FY24-25-0520 | 20OZ PL 1/24S | 05 2900 610 008 6105 | 28.52 | |
| 31400005 | 11/21/2024 | FY24-25-0520 | 20OZ PL 1/24S | 05 2900 610 008 6105 | 28.52 | |
| 31400005 | 11/21/2024 | FY24-25-0520 | 20OZ WM PL 1/24S | 05 2900 610 008 6105 | 62.78 | |
| 35698002 | 11/25/2024 | FY24-25-0523 | Pepsi SCHS Conceesions | 05 2900 610 001 6000 | 1,066.90 | |
| Check Number: 41260 | Check Type: Check | Check Date: 12/03/2024 | Vendor: SIDZYIK | CHRIS SIDZYIK | Check Total: 225.00 | |
| <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> | |
| 20241203 | 12/06/2024 | FY24-25-0550 | Wrestling Official | 05 2900 352 008 2800 | 225.00 | |
| Check Number: 41261 | Check Type: Check | Check Date: 12/03/2024 | Vendor: RINTER | TERRY RINKOL | Check Total: 180.00 | |
| <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> | |
| 20241203 | 12/03/2024 | FY24-25-0547 | Basketball Official | 05 2900 352 008 2800 | 180.00 | |
| Check Number: 41262 | Check Type: Check | Check Date: 12/03/2024 | Vendor: COLTRE | TREY COLLE | Check Total: 220.00 | |
| <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> | |
| 20241202 | 12/02/2024 | FY24-25-0539 | Official | 05 2900 352 001 2100 | 220.00 | |
| Check Number: 41263 | Check Type: Check | Check Date: 12/05/2024 | Vendor: BUNNER | JOHN BUNNER | Check Total: 225.00 | |
| <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> | |
| 20241204 | 12/04/2024 | FY24-25-0562 | Wrestling Official | 05 2900 352 008 2800 | 225.00 | |

Detail Check Register

Checking Account: 5

STUDENT ACTIVITY ACCOUNT

| 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> |
| 41264 | Check | 12/05/2024 | JACSHA | JACK SHADLEY | 240.00 |
| 20241204 | 12/04/2024 | FY24-25-0561 | Basketball Official | 05 2900 352 008 2800 | 240.00 |
| 41265 | Check | 12/05/2024 | MERJEF | JEFF MERRILL | 240.00 |
| 20241204 | 12/04/2024 | FY24-25-0560 | Basketball Official | 05 2900 352 008 2800 | 240.00 |
| 41266 | Check | 12/05/2024 | OCCHEA | OCCUPATIONAL HEALTH SERVICES | 322.50 |
| 79112 | 11/15/2024 | FY24-25-0559 | SMS Random Drug Screening | 05 2130 340 008 2800 | 75.00 |
| 79112 | 11/15/2024 | FY24-25-0559 | SMS Random Drug Screening | 05 2130 340 008 2800 | 112.50 |
| 79112 -#2 | 12/05/2024 | FY24-25-0558 | SCHS Random Drug Screening | 05 2130 340 001 2900 | 60.00 |
| 79112 -#2 | 12/05/2024 | FY24-25-0558 | SCHS Random Drug Screening | 05 2130 340 001 2900 | 75.00 |
| 41267 | Check | 12/05/2024 | SWEHAR | SWEET HARVEST | 962.50 |
| 170253 | 12/05/2024 | FY24-25-0565 | Holiday Gift Staff | 05 2900 610 000 2900 | 962.50 |
| 41268 | Check | 12/09/2024 | KUMDAV | DAVID KUMM | 130.00 |
| 20241209 | 12/09/2024 | FY24-25-0572 | BB Official G & B 9th | 05 2900 352 001 2100 | 130.00 |
| 41269 | Check | 12/09/2024 | FRIDA | FRIDA | 594.00 |
| 000039 | 12/03/2024 | FY24-25-0410 | Team Sweatshirts | 05 2900 610 001 5050 | 504.00 |
| 000039 | 12/03/2024 | FY24-25-0410 | Made a Difference Senior Shirts | 05 2900 610 001 5050 | 90.00 |
| 41270 | Check | 12/09/2024 | JWPEPP | J W PEPPER & SONS INC. | 376.99 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | A Christmas Canon | 05 2900 610 001 4000 | 60.00 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | Snow Day | 05 2900 610 001 4000 | 55.00 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | Bad Elf | 05 2900 610 001 4000 | 50.00 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | Blizzard's Fury | 05 2900 610 001 4000 | 55.00 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | Shipping | 05 2900 610 001 4000 | 22.99 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | At the Feast of Stephen | 05 2900 610 001 4000 | 52.00 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | Angels We Have Heard On High | 05 2900 610 001 4000 | 47.00 |
| 366841749/366828575 | 10/10/2024 | FY24-25-0200 | Legend of the Eagles | 05 2900 610 001 4000 | 35.00 |
| 41271 | Check | 12/09/2024 | RONSCH | RON SCHILLING/ COLUMBUS OPTIMIST | 75.00 |
| 20241209 | 12/09/2024 | FY24-25-0596 | Santa | 05 2900 610 005 5610 | 75.00 |
| 41272 | Check | 12/09/2024 | SCHULZE | TODD SCHULZE | 130.00 |

Detail Check Register

Checking Account: 5

STUDENT ACTIVITY ACCOUNT

| <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> | | |
|-----------------------|---------------------|------------------------|-------------------------------|--------------------------------|----------------------|----------|--|
| 20241209 | 12/09/2024 | FY24-25-0574 | Official G & B 9th | 05 2900 352 001 2150 | 130.00 | | |
| Check Number: 41273 | Check Type: Check | Check Date: 12/09/2024 | Vendor: STASPO | STADIUM SPORTS - WAYNE | Check Total: | 1,013.00 | |
| <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> | | |
| 66075 | 12/04/2024 | FY24-25-0453 | Fan Shirt Orders for GWR | 05 2900 610 001 7260 | 1,013.00 | | |
| Check Number: 41274 | Check Type: Check | Check Date: 12/09/2024 | Vendor: SYSCO | SYSCO LINCOLN | Check Total: | 217.02 | |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> | | |
| 661029440 | 12/05/2024 | FY24-25-0578 | Hospitality | 05 2900 610 008 2800 | 82.22 | | |
| 661029440 | 12/05/2024 | FY24-25-0578 | Concessions | 05 2900 610 008 6005 | 134.80 | | |
| Check Number: 41275 | Check Type: Check | Check Date: 12/10/2024 | Vendor: ALLFORKIDZ | ALL FOR KIDZ | Check Total: | 3,180.00 | |
| <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> | | |
| 20241210 | 12/09/2024 | FY24-25-0604 | YOYO sale | 05 2900 810 003 5620 | 3,180.00 | | |
| Check Number: 41276 | Check Type: Check | Check Date: 12/10/2024 | Vendor: AWARUNLI | AWARDS UNLIMITED, INC. | Check Total: | 1,426.81 | |
| <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> | | |
| 205374 | 12/09/2024 | FY24-25-0608 | Handling Fee | 05 2900 610 008 2800 | 143.60 | | |
| 205374 | 12/09/2024 | FY24-25-0608 | Track Champion Trophy | 05 2900 610 008 2800 | 142.00 | | |
| 205374 | 12/09/2024 | FY24-25-0608 | Track Runner-Up Trophy | 05 2900 610 008 2800 | 129.00 | | |
| 205374 | 12/09/2024 | FY24-25-0608 | Boys Division Ribbons | 05 2900 610 008 2800 | 356.40 | | |
| 205374 | 12/09/2024 | FY24-25-0608 | Girls Division Ribbons | 05 2900 610 008 2800 | 356.40 | | |
| 205374 | 12/09/2024 | FY24-25-0608 | Stock Ribbons | 05 2900 610 008 2800 | 122.40 | | |
| 205374 | 12/09/2024 | FY24-25-0608 | Shipping Fee | 05 2900 610 008 2800 | 28.92 | | |
| 304785 | 12/06/2024 | FY24-25-0522 | Medals Girls Wrestling Invite | 05 2900 610 001 2775 | 137.20 | | |
| 304785 | 12/06/2024 | FY24-25-0522 | Shipping | 05 2900 610 001 2775 | 10.89 | | |
| Check Number: 41277 | Check Type: Check | Check Date: 12/10/2024 | Vendor: GARLOCK | BRAD GARLOCK | Check Total: | 170.00 | |
| <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> | | |
| 20241210 | 12/10/2024 | FY24-25-0616 | Varsity BB Official | 05 2900 352 001 2100 | 170.00 | | |
| Check Number: 41278 | Check Type: Check | Check Date: 12/10/2024 | Vendor: GRIFFIN | ZACH GRIFFIN | Check Total: | 170.00 | |
| <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> | | |
| 20241210 | 12/10/2024 | FY24-25-0617 | V BB Official | 05 2900 352 001 2150 | 170.00 | | |
| Check Number: 41279 | Check Type: Check | Check Date: 12/10/2024 | Vendor: JACSHA | JACK SHADLEY | Check Total: | 140.00 | |
| <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> | | |
| 20241210 | 12/10/2024 | FY24-25-0619 | JV BB Official | 05 2900 352 001 2100 | 140.00 | | |
| Check Number: 41280 | Check Type: Check | Check Date: 12/10/2024 | Vendor: KOPJEF | JEFF KOPECKY | Check Total: | 170.00 | |
| <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> | | |
| 20241210 | 12/10/2024 | FY24-25-0618 | V BB Official | 05 2900 352 001 2100 | 85.00 | | |
| 20241210 | 12/10/2024 | FY24-25-0618 | V BB Official | 05 2900 352 001 2150 | 85.00 | | |

Detail Check Register

| Checking Account: 5 | | STUDENT ACTIVITY ACCOUNT | | | | | |
|----------------------------|---------------------|---------------------------------|--|--------------------------------|----------------------|----------|--|
| Check Number: 41281 | Check Type: Check | Check Date: 12/10/2024 | Vendor: JURGENSEN | MIKE JURGENSEN | Check Total: | 140.00 | |
| <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> | | |
| 20241210 | 12/10/2024 | FY24-25-0620 | JV BB Official | 05 2900 352 001 2150 | 140.00 | | |
| Check Number: 41282 | Check Type: Check | Check Date: 12/10/2024 | Vendor: METENT | METROPOLITAN ENTERTAINMENT | Check Total: | 2,371.00 | |
| <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> | | |
| 20241210 | 12/10/2024 | FY24-25-0602 | Boys State Wrestling Tickets | 05 2900 610 001 7250 | 1,824.50 | | |
| 20241210-0001 | 12/10/2024 | FY24-25-0611 | STATE TICKETS GIRLS | 05 2900 610 001 7260 | 546.50 | | |
| Check Number: 41283 | Check Type: Check | Check Date: 12/10/2024 | Vendor: MIDWALAR | MIDWEST ALARM SERVICES | Check Total: | 492.00 | |
| <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> | | |
| 477966 | 12/02/2024 | 24-256 | Wire Guards FH | 05 2900 610 000 3250 | 492.00 | | |
| Check Number: 41284 | Check Type: Check | Check Date: 12/10/2024 | Vendor: VISA | PINNACLE BANK | Check Total: | 9,396.90 | |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> | | |
| Card ASP | 12/02/2024 | | VISA ASP Acct. Ending in 4224 | 05 2900 610 001 9031 | 235.17 | | |
| Card Ending in 0218 | 12/02/2024 | | VISA Ending 0218/ Acct. Ending in 2730 | 05 2900 610 000 3200 | 543.56 | | |
| Card Ending in 0218 | 12/02/2024 | | VISA Ending 0218/ Acct. Ending in 2730 | 05 2900 610 000 9105 | 4,200.00 | | |
| Card Ending in 0218 | 12/02/2024 | | VISA Ending 0218/ Acct. Ending in 2730 | 05 2900 610 001 4000 | 819.38 | | |
| Card Ending in 0218 | 12/02/2024 | | VISA Ending 0218/ Acct. Ending in 2730 | 05 2900 610 001 6000 | 803.84 | | |
| Card Ending in 0218 | 12/02/2024 | | VISA Ending 0218/ Acct. Ending in 2730 | 05 2900 610 008 6005 | 75.92 | | |
| Card Ending in 5350 | 12/02/2024 | | VISA Ending 5350/Acct Ending 4899 | 05 2900 610 001 5200 | 76.00 | | |
| Card Ending in 5350 | 12/02/2024 | | VISA Ending 5350/Acct Ending 4899 | 05 2900 610 001 7000 | 483.56 | | |
| Card Ending in 5350 | 12/02/2024 | | VISA Ending 5350/Acct Ending 4899 | 05 2900 610 001 7500 | 122.20 | | |
| Card Ending in 8463 | 12/02/2024 | | VISA Ending 8463/Acct. Ending 1332 | 05 2900 610 001 4000 | 150.00 | | |
| Card Ending in 8463 | 12/02/2024 | | VISA Ending 8463/Acct. Ending 1332 | 05 2900 610 001 5550 | 215.58 | | |
| Card Ending in 9918 | 12/02/2024 | | VISA Ending 9918/Acct. Ending 9918 | 05 2900 610 001 5350 | 50.00 | | |
| Card Ending in 9918 | 12/02/2024 | | VISA Ending 9918/Acct. Ending 9918 | 05 2900 610 001 5350 | 1,503.78 | | |
| Card Ending in 9918 | 12/02/2024 | | VISA Ending 9918/Acct. Ending 9918 | 05 2900 610 001 5350 | 50.00 | | |
| Card Ending in 9918 | 12/02/2024 | | VISA Ending 9918/Acct. Ending 9918 | 05 2900 610 005 5610 | 37.91 | | |
| Card Ending in 9918 | 12/02/2024 | | VISA Ending 9918/Acct. Ending 9918 | 05 2900 810 001 | 30.00 | | |
| Check Number: 41285 | Check Type: Check | Check Date: 12/10/2024 | Vendor: PLAPED | PLANTPEDDLER | Check Total: | 2,130.80 | |
| <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> | | |
| 201038 | 12/02/2024 | FY24-25-0570 | 4.5" Poinsettia | 05 2900 610 001 7000 | 226.20 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | 6.5" Princettia | 05 2900 610 001 7000 | 105.00 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | 6.5" Poinsettia | 05 2900 610 001 7000 | 868.14 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | 8" Poinsettia | 05 2900 610 001 7000 | 235.36 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | Spruce top bundle | 05 2900 610 001 7000 | 54.00 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | Freight/fuel | 05 2900 610 001 7000 | 70.90 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | 4" Assorted Zygocactus | 05 2900 610 001 7000 | 88.50 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | 4.5" Assorted Begonia hiemalis | 05 2900 610 001 7000 | 73.50 | | |
| 201038 | 12/02/2024 | FY24-25-0570 | 4.5" Paintsettia | 05 2900 610 001 7000 | 172.80 | | |

Detail Check Register

| Checking Account: 5 | | STUDENT ACTIVITY ACCOUNT | | | | |
|----------------------------|---------------------|---------------------------------|---------------------------|--------------------------------|-----------------------|--|
| <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> | |
| 201038 | 12/02/2024 | FY24-25-0570 | 6.5" Paintsettia | 05 2900 610 001 7000 | 236.40 | |
| Check Number: 41286 | Check Type: Check | Check Date: 12/12/2024 | Vendor: BIRD | ANDY BIRD | Check Total: 130.00 | |
| 20241212 | 12/12/2024 | FY24-25-0645 | Official | 05 2900 352 001 2150 | 130.00 | |
| Check Number: 41287 | Check Type: Check | Check Date: 12/12/2024 | Vendor: BRABBLAK | BLAKE BRABEC | Check Total: 140.00 | |
| 20241212 | 12/12/2024 | FY24-25-0649 | JV BB Official | 05 2900 352 001 2100 | 140.00 | |
| Check Number: 41288 | Check Type: Check | Check Date: 12/12/2024 | Vendor: BUREADAM | ADAM BURENHEIDE | Check Total: 175.00 | |
| 20241212 | 12/12/2024 | FY24-25-0638 | Wrestling Official | 05 2900 352 001 2775 | 175.00 | |
| Check Number: 41289 | Check Type: Check | Check Date: 12/12/2024 | Vendor: SHECHU | CHUCK SHERER | Check Total: 175.00 | |
| 20241212 | 12/12/2024 | FY24-25-0637 | Wrestling Official | 05 2900 352 001 2750 | 175.00 | |
| Check Number: 41290 | Check Type: Check | Check Date: 12/12/2024 | Vendor: FORCAL | FORT CALHOUN COMMUNITY SCHOOLS | Check Total: 320.00 | |
| 20241212 | 12/12/2024 | FY24-25-0636 | Entry Fee | 05 2900 810 001 2750 | 185.00 | |
| 20241212-0001 | 12/12/2024 | FY24-25-0635 | Entry Fee | 05 2900 810 001 2750 | 135.00 | |
| V*20241212 | 01/02/2025 | FY24-25-0636 | Entry Fee | 05 2900 810 001 2750 | (185.00) | |
| V*20241212-0001 | 01/02/2025 | FY24-25-0635 | Entry Fee | 05 2900 810 001 2750 | (135.00) | |
| Check Number: 41291 | Check Type: Check | Check Date: 12/12/2024 | Vendor: MARKJE | KJELL MARSDEN | Check Total: 160.00 | |
| 20241212 | 12/12/2024 | FY24-25-0652 | Varsity BB Official | 05 2900 352 001 2150 | 160.00 | |
| Check Number: 41292 | Check Type: Check | Check Date: 12/12/2024 | Vendor: POSITIVEPR | POSITIVE PROMOTIONS INC | Check Total: 1,244.90 | |
| 20241212 | 12/06/2024 | FY24-25-0564 | Shipping | 05 2900 610 000 2900 | 128.40 | |
| 20241212 | 12/06/2024 | FY24-25-0564 | Holiday Gifts Staff | 05 2900 610 000 2900 | 1,116.50 | |
| Check Number: 41293 | Check Type: Check | Check Date: 12/12/2024 | Vendor: SCHULZE | TODD SCHULZE | Check Total: 130.00 | |
| 20241212 | 12/12/2024 | FY24-25-0646 | BB Official | 05 2900 352 001 2100 | 130.00 | |
| Check Number: 41294 | Check Type: Check | Check Date: 12/12/2024 | Vendor: MILSCO | SCOTT MILLER | Check Total: 160.00 | |
| 20241212 | 12/12/2024 | FY24-25-0653 | Varsity BB Official | 05 2900 352 001 2100 | 80.00 | |
| 20241212 | 12/12/2024 | FY24-25-0653 | Varsity BB Official | 05 2900 352 001 2150 | 80.00 | |
| Check Number: 41295 | Check Type: Check | Check Date: 12/12/2024 | Vendor: STUTZMAN | SETH STUTZMAN | Check Total: 140.00 | |
| 20241212 | 12/12/2024 | FY24-25-0650 | JV BB Official | 05 2900 352 001 2150 | 140.00 | |

Detail Check Register

Checking Account: 5

STUDENT ACTIVITY ACCOUNT

| 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> |
| 41296 | Check | 12/12/2024 | TEASCH | TEAMMATES OF SCHUYLER | 1,604.14 |
| 20241212 | 12/12/2024 | FY24-25-0627 | Profit from Concessions Stands | 05 2900 610 000 2900 | 1,604.14 |
| 41297 | Check | 12/12/2024 | COLTRE | TREY COLLE | 160.00 |
| 20241212 | 12/12/2024 | FY24-25-0651 | VBB Official | 05 2900 352 001 2100 | 160.00 |
| 41298 | Check | 12/12/2024 | WOLFPACKSP | WOLFPACK SPORTS | 100.00 |
| 20241212 | 12/12/2024 | FY24-25-0643 | Entry Fee | 05 2900 810 001 2775 | 100.00 |
| 41299 | Check | 12/12/2024 | WOORIV | WOOD RIVER HIGH SCHOOL | 150.00 |
| 20241212 | 12/12/2024 | FY24-25-0642 | Entry Fee | 05 2900 810 001 2775 | 150.00 |
| 41300 | Check | 12/17/2024 | CROSCOU | CROSS COUNTY | 156.00 |
| Schuyler | 12/02/2024 | FY24-25-0660 | Meals FFA LDE's | 05 2900 610 001 2982 | 156.00 |
| 41301 | Check | 12/17/2024 | DWF4793 | DWF OF OMAHA | 506.00 |
| 500010086 | 11/26/2024 | FY24-25-0658 | 10" wreath mix | 05 2900 610 001 7000 | 251.40 |
| 500010086 | 11/26/2024 | FY24-25-0658 | delivery charge | 05 2900 610 001 7000 | 35.00 |
| 500010271 | 12/02/2024 | FY24-25-0659 | Tinted Eucalyptus bunch | 05 2900 610 001 7000 | 89.75 |
| 500010271 | 12/02/2024 | FY24-25-0659 | Magnolia foliage bunch | 05 2900 610 001 7000 | 55.60 |
| 500010271 | 12/02/2024 | FY24-25-0659 | Oregonia bunch | 05 2900 610 001 7000 | 44.75 |
| 500010271 | 12/02/2024 | FY24-25-0659 | Sugar Pine cone | 05 2900 610 001 7000 | 29.50 |
| 41302 | Check | 12/17/2024 | FLOSPO | FLOSPORTS, INC. | 106.90 |
| 20241217 | 12/17/2024 | FY24-25-0609 | SMS Boys Wrestling Tournament 2024 | 05 2900 610 008 2800 | 106.90 |
| 41303 | Check | 12/17/2024 | GRANDISLA | GRAND ISLAND HIGH SCHOOL | 350.00 |
| 20241217 | 12/17/2024 | FY24-25-0670 | Entry Fee | 05 2900 810 001 2750 | 350.00 |
| 41304 | Check | 12/17/2024 | INBODY | INBODY | 1,790.00 |
| CTIV000022145 | 11/08/2024 | FY24-25-0260 | Boys Wrestling half for scale | 05 2900 610 001 7250 | 895.00 |
| CTIV000022145 | 11/08/2024 | FY24-25-0260 | Girls Wrestling half for scale | 05 2900 610 001 7260 | 895.00 |
| 41305 | Check | 12/17/2024 | JACSHA | JACK SHADLEY | 90.00 |
| 20241217 | 12/17/2024 | FY24-25-0674 | Basketball Official | 05 2900 352 008 2800 | 90.00 |

Detail Check Register

Checking Account: 5

STUDENT ACTIVITY ACCOUNT

| Check Number | Check Type | Check Date | Vendor | | Check Total |
|-----------------------|---------------------|------------------|---------------------------------|--------------------------------|----------------------|
| 41306 | Check | 12/17/2024 | PARKONE | PARKVIEW ONE STOP LLC | 675.96 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 1420 | 12/16/2024 | FY24-25-0671 | Large Pizza | 05 2900 610 001 6000 | 320.00 |
| 1420 | 12/16/2024 | FY24-25-0671 | Dzn donuts | 05 2900 610 001 6000 | 57.12 |
| 1421 | 12/16/2024 | FY24-25-0672 | Donuts | 05 2900 610 008 2800 | 42.84 |
| 1421 | 12/16/2024 | FY24-25-0672 | Pizza | 05 2900 610 008 2800 | 256.00 |
| 41307 | Check | 12/17/2024 | PEPSIC | PEPSI COLA | 661.26 |
| <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> |
| 57370004 | 12/10/2024 | FY24-25-0665 | Pepsi SCHS Concessions | 05 2900 610 001 6000 | 661.26 |
| 41308 | Check | 12/17/2024 | PIEPUB | PIERCE PUBLIC SCHOOLS | 140.00 |
| <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> |
| 20241217 | 12/17/2024 | FY24-25-0669 | Entry Fee | 05 2900 810 001 2775 | 140.00 |
| 41309 | Check | 12/17/2024 | RINTER | TERRY RINKOL | 90.00 |
| <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> |
| 20241217 | 12/17/2024 | FY24-25-0673 | Basketball Official | 05 2900 352 008 2800 | 90.00 |
| 41310 | Check | 12/20/2024 | DWF4793 | DWF OF OMAHA | 359.70 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 500010171 | 11/26/2024 | FY24-25-0709 | Shore Pine 25# case | 05 2900 610 001 7000 | 59.95 |
| 500010171 | 11/26/2024 | FY24-25-0709 | Princes Pine bales | 05 2900 610 001 7000 | 111.90 |
| 500010171 | 11/26/2024 | FY24-25-0709 | Incense Cedar 25# case | 05 2900 610 001 7000 | 75.95 |
| 500010171 | 11/26/2024 | FY24-25-0709 | Noble Fir bales | 05 2900 610 001 7000 | 111.90 |
| 41311 | Check | 12/20/2024 | EFEDUCATIO | EF EDUCATIONAL TOURS | 1,250.00 |
| <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> |
| 20241219 | 12/16/2024 | FY24-25-0676 | Tour # 2680464BB | 05 2900 610 001 9200 | 1,250.00 |
| 41312 | Check | 12/20/2024 | FOURSEA | FOUR SEASON FUNDRAISING | 5,935.85 |
| <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> |
| 10077627.1 | 11/20/2024 | FY24-25-0686 | 2024 FFA Holiday Fruit Sales | 05 2900 610 001 5200 | 5,746.75 |
| 10082231 | 12/19/2024 | FY24-25-0684 | Late Order Sales | 05 2900 610 001 5200 | 189.10 |
| 41313 | Check | 12/20/2024 | HAUSPO | HAUFF SPORTS | 4,339.70 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 159966 | 12/19/2024 | FY24-25-0360 | Basketball jerseys (Home) | 05 2900 610 001 7150 | 1,000.00 |
| 159966 | 12/19/2024 | FY24-25-0360 | Basketball jersey shorts (Away) | 05 2900 610 001 7150 | 900.00 |
| 159966 | 12/19/2024 | FY24-25-0360 | Basketball jersey shorts (Home) | 05 2900 610 001 7150 | 900.00 |
| 159966 | 12/19/2024 | FY24-25-0360 | Basketball jerseys (Away) | 05 2900 610 001 7150 | 1,000.00 |
| 160117 | 12/19/2024 | FY24-25-0712 | Basketballs for athletics. | 05 2900 610 008 2800 | 461.70 |
| 162484 | 12/11/2024 | FY24-25-0633 | Face mask for wrestling | 05 2900 352 001 2750 | 60.00 |
| 162484 | 12/11/2024 | FY24-25-0633 | Shipping | 05 2900 352 001 2750 | 18.00 |

Detail Check Register

Checking Account: 5

STUDENT ACTIVITY ACCOUNT

| | | | | | | |
|-----------------------|---------------------|------------------------|-----------------------------|---------------------------------------|----------------------|----------|
| Check Number: 41314 | Check Type: Check | Check Date: 12/20/2024 | Vendor: HOWEDODG | HOWELLS-DODGE CONSOLIDATED SCHOOLS | Check Total: | 90.00 |
| <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> | |
| 20241220 | 12/20/2024 | FY24-25-0717 | Entry fee | 05 2900 610 008 2800 | 90.00 | |
| Check Number: 41315 | Check Type: Check | Check Date: 12/20/2024 | Vendor: LAKVIE | LAKEVIEW HIGH SCHOOL | Check Total: | 125.00 |
| <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> | |
| 20241219 | 12/19/2024 | FY24-25-0707 | Entry Fee | 05 2900 610 001 2375 | 125.00 | |
| Check Number: 41316 | Check Type: Check | Check Date: 12/20/2024 | Vendor: QGRAPHIX | QUENTIN P. NELSON | Check Total: | 775.52 |
| <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> | |
| 5908 | 11/29/2024 | FY24-25-0549 | Warm Up Shirts | 05 2900 610 001 7200 | 775.52 | |
| Check Number: 41317 | Check Type: Check | Check Date: 12/20/2024 | Vendor: WYHCHO | WYHE'S CHOICE FUNDRAISING LLC | Check Total: | 2,080.00 |
| <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> | |
| 124100533 R4 | 12/04/2024 | FY24-25-0683 | 2024 FFA Butter Braid Sales | 05 2900 610 001 5200 | 2,080.00 | |

*Denotes Expensed Invoice Item

Checking Account ID: 5

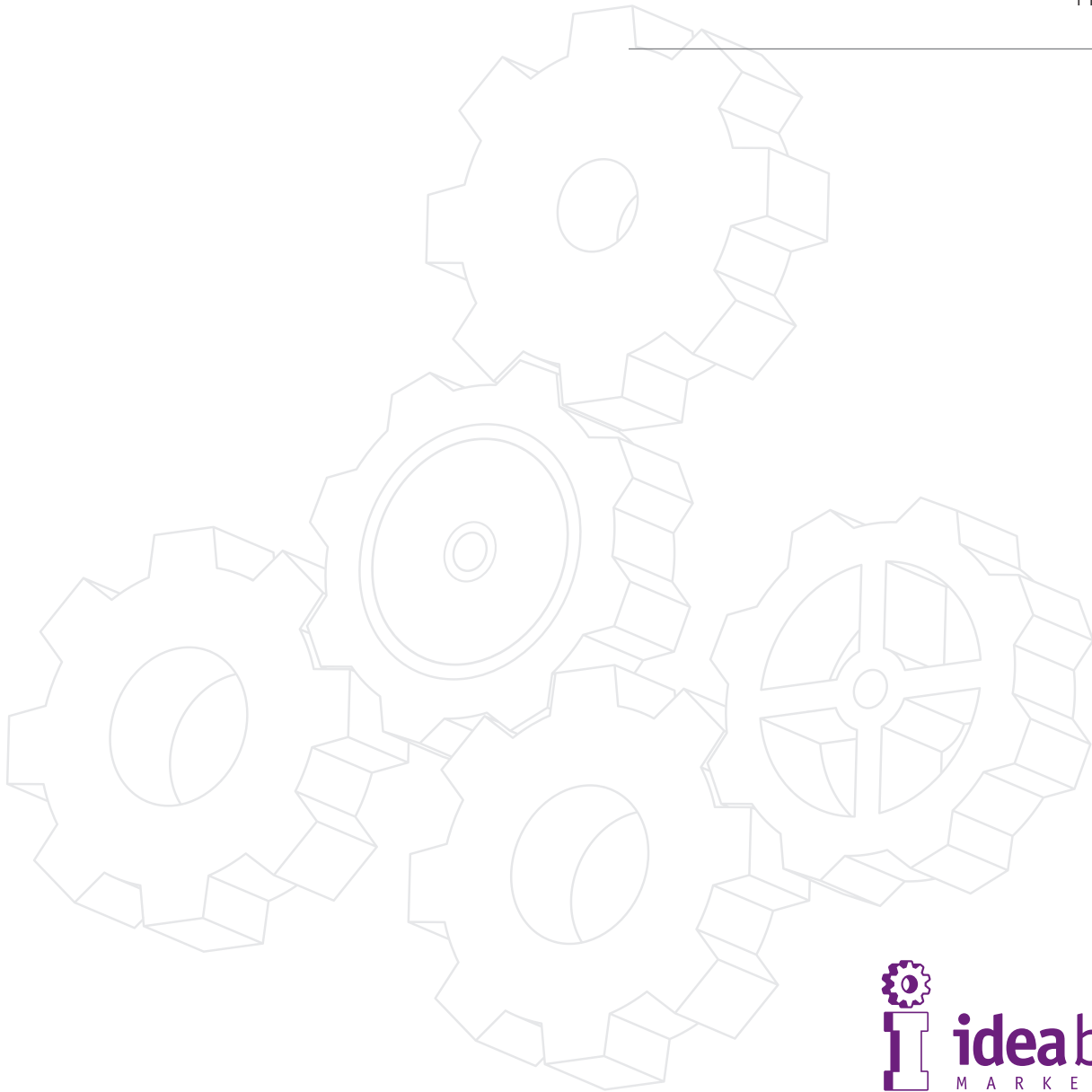
Total without Voids: 53,824.74

ANNUAL REPORT PROPOSAL

PREPARED FOR

SCHUYLER COMMUNITY SCHOOL

11.08.24



Bret,

It was great to talk with you about the Schuyler district and how we could support both an annual report and help with ongoing district communication.

At IdeaBank Marketing, we are strategic and creative professionals dedicated to forward thinking clients. We spend time doing what we are good at for people we trust are good at what they do.

I've included an estimate for your approval, along with a brief outline of the timeline.

In summary, for the annual report: We will continue our conversation about what you want to accomplish, areas where you'd like to improve understanding in the community or something you'd really like to celebrate. Once we do that, I get to work. We will do interviews and I'll come out and take photos. We'll design the report, complete with graphics with data from your NEP profile page or other data you want to highlight. Once you proof it and approve it, we get it printed and mailed out. I've also included additional copies in English and Spanish to be delivered to you at the district office to have on hand for visitors.

For the ongoing district communication support: It's a fun process. I'll meet with you and your district leadership team to get started. In the spring we'll conduct a survey of staff, parents, students and the community. I'll develop a district communication plan based on our conversations and the surveys, and present that plan to the board of education.

This plan would also include support with content and labor on each year's annual report and other projects you may need help with.

Most importantly, it also includes on-call communications consulting as needed. If you're experiencing a crisis, I'm a call away to support you with communication strategy.

I'm excited to work with you. I'm certain you will see an impact through the community's improved understanding, support and pride of their local public school district.

Thank you for your consideration,

A handwritten signature in black ink, appearing to read "Jack E. Sheard". The signature is fluid and cursive, with a large loop at the end.

Jack Sheard
Owner + Marketing Strategist
IdeaBank Marketing

Building a Relationship

At IdeaBank, we encourage a give-and-take relationship with our clients. We do not dictate strategy and tactics to you. Instead, we develop strategy jointly with you. After all, you know your business better than we do. What we bring to the table is a knowledge of marketing communications and the perspective of an “outsider” who asks the curious questions that lead to better communication and better marketing.

It does not take us long to get a working knowledge of a client’s business. Although every new account presents a challenge to us, we have established a reputation as a “quick study” agency — a group of competent, intelligent people who are able to get a quick grasp on a client’s product, market and goals.

Our primary objective is to develop a strong market position for you within your industry. Through smart marketing, strong creative and continued evaluation, we focus on your marketing message and use it repeatedly to create a strong, clear identity in the minds of your target audiences.

IdeaBank is not just an advertising agency, and we’re not just a web developer or a design boutique. We are a marketing communications firm that happens to do advertising, web development and design. The last thing you need is an “ad factory” or just a pretty website. From experience, we know marketing makes your advertising and website work.

OUR MISSION

Provide proactive marketing solutions and client support that exceeds expectations. Yeah, we do cool stuff, but only if it gets results. It’s all about client results, not agency resumés.

OUR VISION

**Strategic and creative professionals
dedicated to forward-thinking clients.**

Our 4D Process

HOW WE COMPLETE PROJECTS.

You may realize that your business or organization needs a particular marketing product, like a video, brochure or website. But have you considered how that fits within your entire marketing plan? In our 4D Process, we Discover, Define, Develop and Deliver to meet your goals with a strategic approach to marketing.

1 Discover

We begin by learning about you. We ask questions to understand the big picture — your business, its vision, mission and goals — as well as your immediate needs. We help identify your ideal client, the target audience for your marketing.

2 Define

Your answers to our big-picture and fine-detail questions help us define a strategy and formulate a plan for your marketing. We will help you reach your target audience and define success based on your goals.

3 Develop

You may have heard the expression, “Plan the work and work the plan.” We execute the plan we’ve formed with you by developing the right messages to reach your audience and producing creative assets that align with your goals.

4 Deliver

We put the finished work in front of your target audience, but we don’t stop there. We monitor and measure the results to determine if our efforts are meeting your goals and we adjust as necessary.

Our Education Communication Process

Jack Sheard is our education communication and marketing strategist. Jack spent eight years coordinating marketing and communications at a 10,000-student Nebraska school district, leading communication on strategic planning, curriculum adoption, a successful bond issue, shooting threats, student and staff deaths, viral stories, media management and more.

At IdeaBank Marketing, our Education Communication Plans are custom designed for each school district using a the best practice of the four-step process: Research, Planning, Implementation and Evaluation.

1 Research

We start with a series of Discovery meetings and planning sessions with the superintendent and leadership team to identify the district's goals and communication needs, as well as the audiences and current practices in place. At this point, we will conduct a surveys of all staff, all parents, select students and the community at large to identify the communication preferences of each audience, as well as their current perception of key district messages.

2 Planning

Utilizing the research, we will work with district leaders to develop audience preferences and baselines for the communication plan. We will also create crisis communication plans and media interaction processes. The communication plan will also identify key messages and methods for the year for the district to focus on to help improve the perception within the target audiences.

3 Implementation

To ensure the communication plan is effective, IdeaBank will also help with implementation. We will set you up to succeed! We also provide content throughout the year, including development of a theme for the district for the year, stories about key areas of the district and work on your annual report, all strategically tied to needs outlined in the communication plan.

4 On-call consultation

Utilizing Jack's experience with school communication and marketing, IdeaBank provides you with advice and consultation on any topic. You also have Jack on-call to answer questions and provide service, along with the rest of the experts at IdeaBank. Jack will be your district's personal communication strategist and on-call consultant.

Strategy First

DISCOVERY

IdeaBank is an experienced communications, marketing and advertising firm. We have earned a reputation for producing quality, creative communications work that gets results– without costing an arm and a leg. But one thing we refuse to overlook is that strategy comes before creative. It is essential that we know and understand your situation and your audience inside and out before making recommendations. This type of approach, although time-consuming at the beginning, has proven beneficial in both efficiency and cost effectiveness over the long run.

- **Why You Need Strategy Before Tactics**

- » You might be trying to “speak” to anyone and everyone
- » You’re not sure what tactics make sense right now
- » You’re not sure if you’re making an impact or moving the needle
- » You’re struggling to stand out from competitors or competing messages

The answers to the problems above aren’t found in Social Media, Web Content, Billboards, Print Materials – these are strategy problems that can only be addressed with strategy solutions.

- **Once we develop a marketing strategy that is perfect for your organization, you’ll discover that:**

- » You can reach an audience that’s ideal for you and your messages
- » You can stand out in ways that make the competition irrelevant
- » You can know confidently what you should and should not be doing
- » You can identify the most effective ways to appeal to most appropriate audience
- » You will gain credibility and respect from those you serve

We are dedicated to working in partnership with our clients. We understand and appreciate that you know your business better than we can ever hope to. We marry our agency’s abilities with your knowledge to create a synergistic relationship that delivers results.

Timeline: Annual Report

Discovery

2 Weeks

Determine stories and content; conduct interviews via email.

Content Creation

2 Weeks

Write content.

On-Site Visit/Graphic Creation

1-2 Weeks

On-site visit to take photos; create graphics and start design.

Client Approval

2 Weeks

Finalize design; proof out, translation completed.

Upon Approval

Send to print & mail out.

The entire process from district approval to in mailboxes is 2-3 months, depending on scheduling and timing.

Timeline depends on both IdeaBank meeting deadlines and your team providing information, content and approvals in a timely manner.

Timeline: Education Impact Plan

January

Discovery meeting with district leadership

March

District survey to staff, students, parents, community

June

Present 2025-2026 communication plan to board of education

August

Support start of school year

October-December

Production of 2024-2025 annual report

On-call communication/strategy consultation when needed.

Timeline depends on both IdeaBank meeting deadlines and your team providing information, content and approvals in a timely manner.

Your Investment: Annual Report Only

The prices on this page should be considered a budgetary estimate. If you decide to work with us, we'll finalize the details of the project before providing a quote and project agreement.

Deliverables

- Mailed annual report to all addresses in the school district boundaries.
- Additional English and Spanish copies sent to the district (500 each)

Labor **\$2,800 - \$3,900**

- Strategy
- Copywriting/Translation
- Photography
- Design
- Other production

Printing **\$2,500 - \$3,000**

Mailing/Shipping **\$300 - \$400**

TOTAL **\$5,600 - \$7,300**

**This estimate is based on the specifications listed in this document and is valid for 90 days. We reserve the right to submit a revised estimate should the parameters of the project significantly change or 90 days after the date on this proposal.*

Your Investment: Three-Year Education Impact Report

(Including Annual Report)

The prices on this page should be considered a budgetary estimate. If you decide to work with us, we'll finalize the details of the project before providing a quote and project agreement.

Deliverables

- District communication survey
- Annual district communication plan (including document and presentation to board)
- Support with strategic communications during year
- Content for annual report
- On-call communication/strategy consultation when needed.
- Mailed annual report to all addresses in the school district boundaries.
- Additional English and Spanish copies sent to the district (500 each)

Monthly **\$1,500**

- District survey (in year one)
- Annual report content/labor
- On-call communication/strategy consultation when needed.
- District communication plan
- Additional content and communication support

Annual Report Expenses **\$7,150 - \$7,750**

Printing **\$6,500 - \$7,000**

Mailing/Shipping **\$650 - \$750**

TOTAL **\$25,150 - \$25,300/year**

**This estimate is based on the specifications listed in this document and is valid for 90 days. We reserve the right to submit a revised estimate should the parameters of the project significantly change or 90 days after the date on this proposal.*

AGENCY PROFILE

Our Capabilities

At IdeaBank Marketing, we've been producing comprehensive marketing plans since 1982 for businesses and organizations all over central Nebraska and beyond. As a full-service agency, IdeaBank creates superior marketing products AND makes them work together to meet your objectives — and deliver results!

MARKETING

- Annual Marketing Plans
- Campaign Development
- Online Marketing
- Event Marketing
- Media Planning & Buying

BRANDING

- Brand Development
- Logos + Corporate Identity
- Brand Management
- Public Relations
- Customer Experience

DIGITAL

- Web Design + Development
- Social Marketing
- Search Engine Marketing
- Email Marketing
- Direct Mail

COPY

- Slogans + Branding Statements
- Ads + Commercials
- Press Releases + PR
- Blogs + Web Content
- TV Commercials

DESIGN

- Print Advertising
- Brochures + Collateral
- Outdoor + Signage
- Point of Sale + Tradeshow
- Donor Boards
- Environmental Graphics

VIDEO

- Corporate + Training Videos
- YouTube + Vimeo Channels
- Social Media Video
- Reputation Management
- Webinars

Meet the Team

AGENCY PRINCIPALS



Sherma Jones, owner + creative director, has skills as a chief strategist, motivational specialist, presentation expert and talent developer. She joined the agency's staff in 1988 and became a partner in 1993. Jones has experience in concept development, project planning, technical production and interactive design. She graduated from the University of Nebraska in 1986 with a degree in advertising.



Anthony May, owner + digital director, is skilled in web design, social marketing, email marketing, video, print design and trend monitoring. He became a partner in 2016 after being on staff for several years. With a degree in broadcast journalism from Hastings College, May has a background in newspaper, television and radio and experience in TV and radio advertisements, websites and video projects.



Jack Sheard, owner + marketing strategist, has honed his marketing and audience research skills through his experience as a large public school district marketing director. While trained in graphic design and journalism, his skills include branding, marketing solutions, corporate communications and media strategy. He joined the agency in 2020 and became a partner in 2024. He earned a degree in journalism/mass communication and multimedia from the University of Nebraska at Kearney in 2000.

Meet the Team

ACCOUNT SERVICE & STRATEGY

Ginger Billesbach, account executive, works with clients and the IdeaBank creative team to strategize and execute marketing plans, meet client needs and keep projects on track. With a business and marketing background, her skills include organization, scheduling and management, customer service, relationship building and event planning. Billesbach graduated from Hamilton College in Lincoln in 2003 with an associate's degree in business administration.



Melissa Struss, project manager, brings experience in digital marketing, multimedia strategies, reputation management, web and print design, photography and videography, and media relations to the IdeaBank team. She earned a Bachelor of Arts in broadcasting-sports emphasis with a minor in visual media from Hastings College. She previously worked in the corporate, nonprofit and professional sports fields.



Peyton Traudt, project manager, provides support to IdeaBank's account executives, coordinates with the creative team to keep projects running smoothly and ensures that client needs are met. She brings skills in customer service, organization, communication and team management to IdeaBank. She received an Associate of Applied Sciences in business administration from Central Community College-Grand Island and a Bachelor of Business Leadership and Management from Bellevue University.



Julie Fahrlander, web project management and service, has skills in project management, client services, estimates, email marketing, print design and illustrations. With a degree in graphic design from the University of Nebraska at Kearney, her background includes work as an art director, webmaster, print and multimedia designer, and illustrator.



Meet the Team

CREATIVE PRODUCTION

Matt Hodtwalker, print design and technologies, is skilled in design and production, typography, Adobe Creative Suite, EasyCatalog, Illustrator, InDesign and Photoshop. His experience includes work on a variety of print media, brochures, catalogs, ads and display items. Hodtwalker earned his associate's degree in graphic design, illustration and computer graphics from the Creative Center in Omaha.



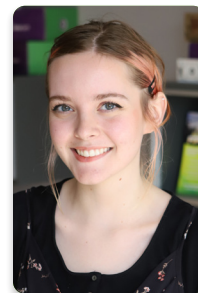
Tina Muth, print design and production, is skilled in typography, Adobe Creative Suite, Illustrator, InDesign and Photoshop. She has experience in producing logos, brochures, package designs and catalogs. Muth earned her Bachelor of Fine Arts in graphic design from the University of Nebraska at Kearney in 1994.



Caleb Groves, design and video production, brings skills in motion graphics, web and print design, videography and editing to the IdeaBank roster. His advertising designs have won awards from the Nebraska Press Association. A skilled illustrator with an interest in animation, Groves earned a Bachelor of Arts in studio art from Hastings College.



Mac Whitlow, graphic artist, has experience in designing logos, brochures, posters and display items. Her skills include Adobe Creative Suite, typography, print design, color theory, marketing analytics and social media advertising. She earned her Bachelor of Arts in art entrepreneurship from Hastings College, where she participated in the Scott Scholars program and Sigma Tau Delta English honorary society.



Meet the Team

Katie Donovan, front-end web designer and developer, is certified in Microsoft Word, Excel and PowerPoint and has experience with HTML, CSS and JavaScript, as well as photography and Adobe Creative Suite. She earned her bachelor's degree in engineering technology-digital media technology from Kansas State's Salina Aerospace and Technology Campus. She also has certifications in front-end web development and digital media UX design.



CLIENT SUPPORT

Sheryl Ismaiel, finance management, has bookkeeping skills including accounts receivable, accounts payable, sales tax, payroll and general ledger. She also handles human resources responsibilities and brings customer service, communication and organizational skills to IdeaBank. She has gained experience while working as a bookkeeper, credit manager and chief accountant in a variety of fields.



Who We Work With

These clients trust us with their marketing.



Contact Information

For more information, please contact:

IDEABANK MARKETING

701 W. Second St.

PO Box 2117

Hastings, Nebraska 68901-2117

402.463.0588

ideabankmarketing.com

Find us on the socials!



Thank you!

We hope the information in this initial proposal answers any questions you may have about our agency and the ways we can help you develop a cohesive annual report geared towards your target audiences. If you have any further questions, please contact us. It would be a pleasure to build our relationship with you!

Your core team would include:



Jack Sheard

jack@ideabankmarketing.com



Peyton Traudt

peyton@ideabankmarketing.com



Melissa Struss

melissas@ideabankmarketing.com



Seattle, Washington
Nov. 21-23

- Why?
 - Meeting the needs of all students
 - Rule 3

Current HAL Plan: [HAL Plan](#)

Schuyler Community Schools

High Ability Learners

Comprehensive Plan¹

I. Philosophy

The mission of Schuyler Community Schools is to provide educational programming and services which will enable students to reach their maximum potential.

II. Definition

A high ability learner means a student who gives evidence of high performance capability in an intellectual, creative, or artistic capacity or in specific academic fields and who requires accelerated or differentiated curriculum programs in order to fully develop those capabilities.

Goal ONE

- Identify & grow the number of students who meet the criteria for high ability learners.
- Current Numbers
 - High School (9th-12th)
 - 48 students
 - Middle School (6th-8th)
 - 65 students
 - Elementary School
 - 33 students (3rd-5th)

Goal **TWO**

- Provide staff development for HAL leaders.
- Current PD in progress/completed
 - National Convention- Keairnes
 - State Convention- Ladwig, Shonka, Prachiel



Goal **THREE**

- Develop curriculum and advanced level course opportunities that will address the needs of high ability learners.
- **Current/Plan**
 - **High School**
 - **Dual Credit Classes**
 - **Potential AP Courses**
 - **Career Based Experiences**
 - **Middle School**
 -
 - **Elementary School**
 - **Tier 2 support during Intervention**
 - **Standards focus**
 - **Tier 3**
 - **Interests Enrichment**
 - **Experiences with Leadership & Community Partners**

Goal **FOUR**

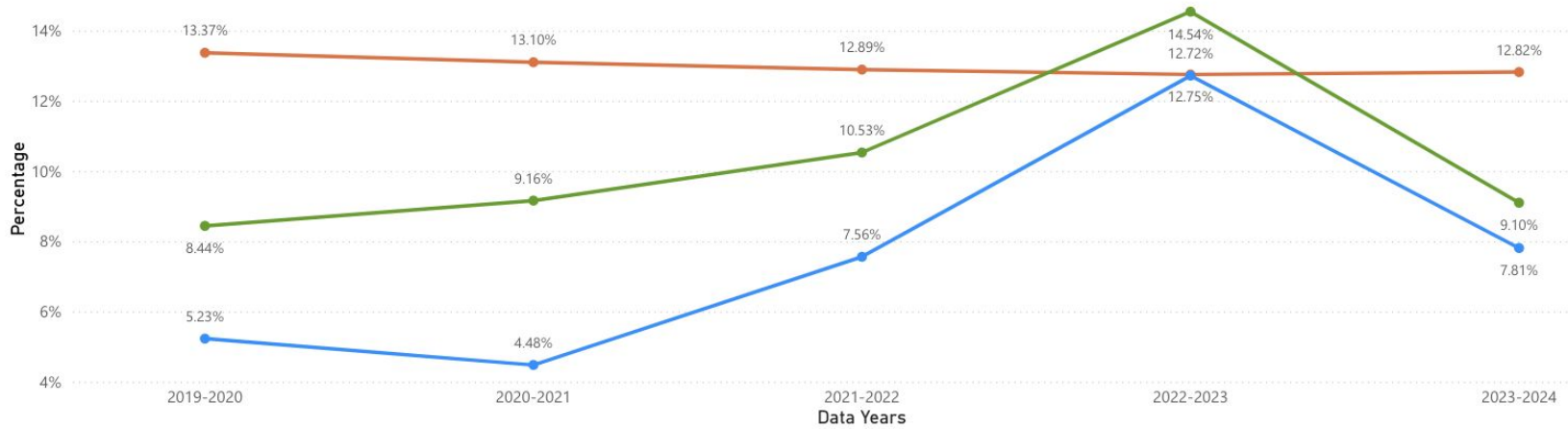
- Create enrichment opportunities for high ability learners that are focused on their strengths, interests, and future.
- Current/Plan
 - Career Based Experiences
 - Community Outreach/Leadership
 - Individual Strengths

Goal FIVE

- Monitor the progress of high ability learners to evaluate the effectiveness of the HAL program.
- Current Plan for 2025
 - Track students standardized assessment results for continued high achievement.
 - Grow and Track the number of student enrichment and experience opportunities.
 - Survey students who receive HAL supports.

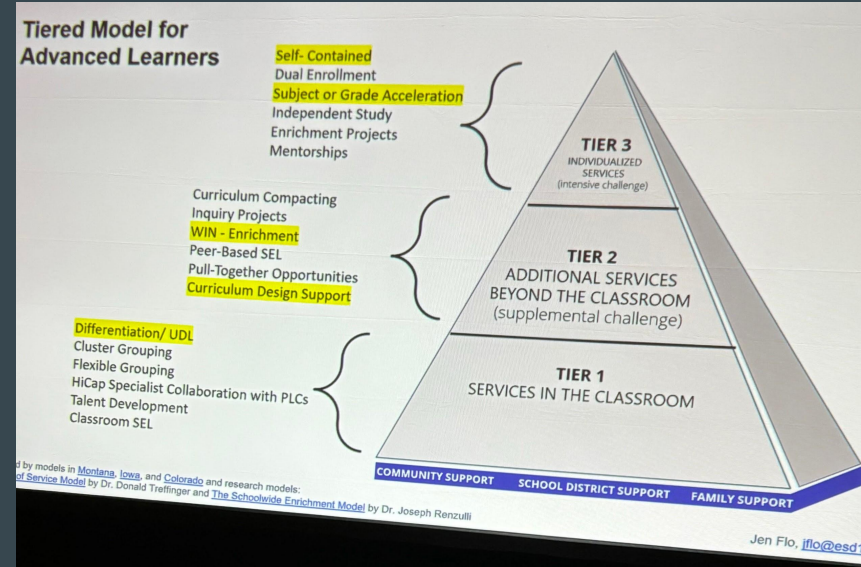
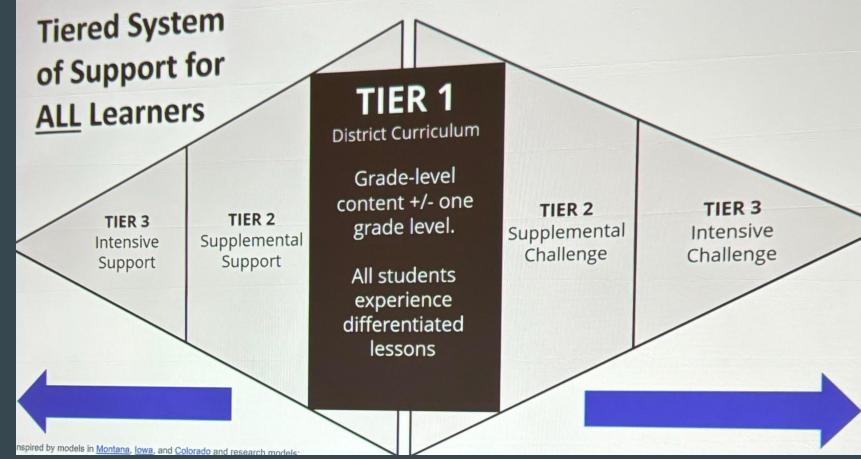
Gifted (High Ability Learners)

● State ● District ● School



| Data Years | State | District |
|------------|--------|----------|
| 2023-2024 | 12.82% | 9.10% |
| 2022-2023 | 12.75% | 14.54% |
| 2021-2022 | 12.89% | 10.53% |
| 2020-2021 | 13.10% | 9.16% |
| 2019-2020 | 13.37% | 8.44% |

- Scaling **MTSS** for High Ability & Potential learners
 - We have that!
 - How can we use our current processes to meet the needs of our high achieving students as well as all other students?



Schuyler Softball



Participation Numbers

End of Season Numbers

2024 - 11

2023 - 14

2022 - 11

2021 - 22

2020 - 14

2019 - 18

Ideal numbers should be in the 20's due to eligibility issues, injuries, attrition, sufficient pitching depth, etc...

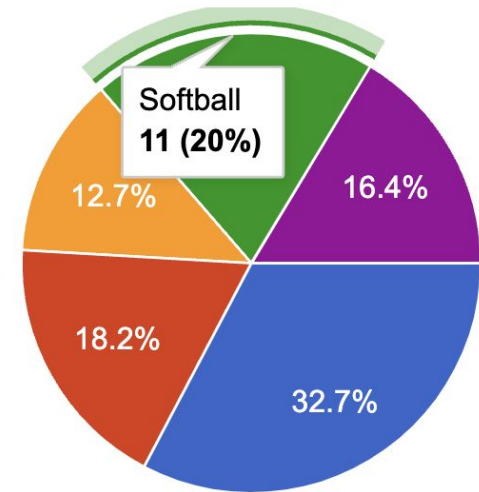
- There have been many games that we have had to forfeit due to not having enough players.
- It is getting harder to schedule teams, as they are unsure if they will get a game.
- Hiring umpires is becoming more difficult, as they are in demand and getting a game cancelled is a wasted opportunity for them (We have a history/reputation of having to cancel games late)

Projected numbers

- After having sent a survey to all High School girls, the projected returners for next year are in the 5-7 range (11 indicated interest on the survey, but are reviewing the names with the coach, the realistic returners are 5-7)

Which fall sport do you plan to play next year?

55 responses



Recent results

- There are generally 25+ games available to be played on a HS Softball Schedule

W/L Records:

- 2024 - 0-12
- 2023 - 0-11
- 2022 - 0-22
- 2021 - 1-26
- 2020 - 0-21
- 2019 - 4-25

The screenshot shows a green header for a sports website. At the top, there are three logos: MAXPREPS, CBSSPORTS.COM, and 247SPORTS. Below these is a navigation bar with the MAXPREPS logo and three menu items: Softball, Football, and Baseball. The main content area features a circular profile picture of a softball with a large 'S' on it. To the right of the profile picture, the text reads 'Schuyler Warriors' and 'Varsity Softball' in large, bold white font. Below this, it says 'Schuyler, NE | 29 Followers'. At the bottom of the header, there is a dropdown menu showing '2024-25 V. Softball' with a downward arrow, and two buttons labeled 'Home' and 'Sc'.

CO-OP

- The closest and most practical Co-op option would be North Bend. However, they declined the co-op request.
- David Clty Aquinas reached out for a co-op due to their having low numbers next year (their numbers would increase greatly in the following years). This would likely only be a short term co-op. **** Side note***Aquinas dropped us from their schedule 2 years ago.



Title IX

At Schuyler Central High School, we currently offer **7 Boys Sports** (Cross Country, Football, Basketball, Wrestling, Golf, Track, Soccer) and **8 Girls Sports** (Cross Country, Volleyball, Golf, Softball, Basketball, Wrestling, Track, Soccer)

If it were necessary to discontinue offering a softball, there would not be a Title IX issue or violation



Youth Softball/Summer Programs

- Interest and attendance for Youth Softball and off-season camps/leagues has been very low in recent years.
- Many players that do softball in High School begin their careers with very little fundamental knowledge and skills. The coaches are forced to practice the very basics of throwing, catching, swinging, etc... while other teams are working on the more advanced and complex aspects of the game. This puts us further behind competitively every year



Recommendation

Due to the declining numbers, lopsided results, scheduling hurdles, and difficulties in fielding a team that can compete at a varsity level, my recommendation would be to discontinue offering Softball as an extracurricular activity at Schuyler Central High School.



SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

FINANCIAL STATEMENTS
AUGUST 31, 2024



SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
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DISTRICT NO. 123, COLFAX COUNTY
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements as listed in the table of contents.

Summary of Opinions

| <u>Opinion Unit</u> | <u>Type of Opinion</u> |
|--|------------------------|
| Governmental Activities | Qualified |
| General Fund | Qualified |
| Nutrition Fund | Unmodified |
| Qualified Capital Purpose Undertaking Fund | Unmodified |
| Bond Fund | Unmodified |
| Aggregate Remaining Fund Information | Unmodified |

Qualified Opinion on the Governmental Activities and General Fund

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the Governmental Activities and General Fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of August 31, 2024, and the changes in the modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Unmodified Opinion on the Nutrition Fund, Qualified Capital Purpose Undertaking Fund, Bond Fund, and Aggregate Remaining Fund Information

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the Nutrition Fund, Qualified Capital Purpose Undertaking Fund, Bond Fund, and Aggregate Remaining Fund Information of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Schuyler Community Schools, District No. 123, Schuyler, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinion in the Governmental Activities and General Fund

Schuyler Community Schools, District No 123, Schuyler, Nebraska experienced turnover in the business manager position and utilizes an outdated accounting system, which resulted in deficiencies in the accounting records. Specifically, sufficient supporting documentation was not available for outstanding deposits included in the bank reconciliation of \$96,153 and the District was also unable to substantiate balances in interfund accounts of \$300,082. As of the date of our audit report, management had not completed the necessary reconciliations or analyses to resolve these matters. We were unable to confirm or verify these balances through alternative means. As a result of these matters, we were unable to determine whether any adjustments might be necessary to the General Fund's cash, interfund balances, and related accounts as presented in the financial statements. Because the General Fund is reported as a major governmental fund and is included in the aggregated totals for governmental activities, these differences also affect the opinion expressed on the governmental activities.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Schuyler Community Schools,

District No. 123, Schuyler, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements. The supplementary information on pages 34-54 and 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 with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the supplementary information of the qualified opinion on the governmental activities and General Fund as explained in the Basis for Qualified Opinion section, the supplementary information on pages 34-54 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2024, on our consideration of Schuyler Community Schools, District No. 123, Schuyler Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting and compliance.

Forward CPA, LLC

Omaha, Nebraska
December 30, 2024

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | Disbursements | Program Cash Receipts | | | Net (Disbursements) Receipts and Changes in Net Position |
|------------------------------------|-------------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government Total Governmental Activities |
| FUNCTIONS/PROGRAMS | | | | | |
| Governmental Activities | | | | | |
| Instruction | 18,467,975 | 128,826 | 3,527,554 | | (14,811,595) |
| Student support services | 1,763,255 | 439,435 | | | (1,323,820) |
| Instructional support | 1,117,053 | | | | (1,117,053) |
| General administration | 1,654,125 | | | | (1,654,125) |
| Central and business services | 279,189 | | | | (279,189) |
| Operation and maintenance of plant | 2,860,136 | | | 514,132 | (2,346,004) |
| Student transportation | 248,457 | | | | (248,457) |
| Nutrition program | 1,613,386 | 158,708 | 1,206,382 | | (248,296) |
| Debt service | | | | | - |
| Principal | 890,000 | | | | (890,000) |
| Interest | 547,830 | | 113,338 | | (434,492) |
| Capital outlay | 1,124,165 | | | | (1,124,165) |
| Total governmental activities | <u>30,565,571</u> | <u>726,969</u> | <u>4,847,274</u> | <u>514,132</u> | <u>(24,477,196)</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | | | | Net (Disbursements) Receipts and Changes in Net Position |
|---|-------------------------|--|--|--|
| | Program Cash Receipts | | | Primary Government |
| Disbursements | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total Governmental Activities |
| General Receipts | | | | |
| Taxes | | | | |
| Property taxes - general purposes | | | | 14,213,477 |
| Property taxes - debt service | | | | 1,530,368 |
| Carline tax | | | | 18,586 |
| Motor vehicle taxes | | | | 656,941 |
| Public Power District sales tax | | | | 10,834 |
| Interest | | | | 399,183 |
| County fines and licenses | | | | 205,028 |
| State aid | | | | 4,722,333 |
| State apportionment | | | | 329,259 |
| Homestead exemption | | | | 273,172 |
| Property tax credit | | | | 1,304,168 |
| State and federal funds not restricted for a specific purpose | | | | 44,882 |
| Other local receipts | | | | 19,449 |
| Total general receipts | | | | 23,727,680 |
| CHANGE IN NET POSITION | | | | (749,516) |
| NET POSITION, beginning of year as previously stated | | | | 26,274,896 |
| Restatement for Correction of Error | | | | (14,406,614) |
| NET POSITION, beginning of year as restated | | | | 11,868,282 |
| NET POSITION, end of year | | | | 11,118,766 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | | Program Cash Receipts | | Net (Disbursements) Receipts and Changes in Net Position |
|----------------------------------|-------------------------|--|--|--|
| | | | | Primary Government |
| | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total Governmental Activities |
| ASSETS | | | | |
| Cash | | | | 6,925,287 |
| Cash at county treasurers | | | | 4,193,479 |
| | | | | 11,118,766 |
| TOTAL ASSETS | | | | 11,118,766 |
| NET POSITION | | | | |
| Restricted for capital outlay | | | | 205,546 |
| Restricted for debt service | | | | 5,917,219 |
| Restricted for nutrition program | | | | 110,224 |
| Unrestricted | | | | 4,885,777 |
| | | | | 11,118,766 |
| TOTAL NET POSITION | | | | 11,118,766 |

See accompanying notes to financial statements.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| | General Fund | Nutrition Fund | Qualified Capital Purpose Undertaking Fund | Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---------------------------------|-------------------|-------------------|--|------------------|--------------------------------|--------------------------------|
| RECEIPTS | | | | | | |
| Local receipts | | | | | | |
| Property taxes | 13,664,244 | | 332,745 | 1,197,623 | 549,233 | 15,743,845 |
| Carline tax | 16,157 | | 387 | 1,397 | 645 | 18,586 |
| Public Power District sales tax | 9,400 | | 230 | 826 | 378 | 10,834 |
| Motor vehicle taxes | 656,941 | | | | | 656,941 |
| Interest | 128,951 | 3,333 | 233,413 | 7,835 | 25,651 | 399,183 |
| Other local receipts | 120,681 | 438 | | | 23,886 | 145,005 |
| Nutrition program receipts | | 158,708 | | | | 158,708 |
| Student activities | | | | | 439,435 | 439,435 |
| County receipts | 205,028 | | | | | 205,028 |
| State receipts | 8,203,160 | 5,656 | 33,524 | 120,798 | 56,255 | 8,419,393 |
| Federal receipts | 1,772,267 | 1,200,726 | 113,338 | | | 3,086,331 |
| Non-revenue receipts | 532,766 | | | | | 532,766 |
| Total receipts | <u>25,309,595</u> | <u>1,368,861</u> | <u>713,637</u> | <u>1,328,479</u> | <u>1,095,483</u> | <u>29,816,055</u> |
| DISBURSEMENTS | | | | | | |
| Instruction | 18,467,975 | | | | | 18,467,975 |
| Student support services | 1,226,474 | | | | 536,781 | 1,763,255 |
| Instructional support | 1,117,053 | | | | | 1,117,053 |
| General administration | 1,654,125 | | | | | 1,654,125 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| | General Fund | Nutrition Fund | Qualified Capital Purpose Undertaking Fund | Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|-------------------|--|------------------|--------------------------------|--------------------------------|
| DISBURSEMENTS (continued) | | | | | | |
| Central and business services | 279,189 | | | | | 279,189 |
| Operation and maintenance of plant | 2,852,936 | | 7,200 | | | 2,860,136 |
| Student transportation | 248,457 | | | | | 248,457 |
| Nutrition program | | 1,613,386 | | | | 1,613,386 |
| Debt service | | | | | | |
| Principal | | | - | 890,000 | | 890,000 |
| Interest | | | 238,420 | 309,410 | | 547,830 |
| Capital outlay | | | | | 1,124,165 | 1,124,165 |
| Total disbursements | <u>25,846,209</u> | <u>1,613,386</u> | <u>245,620</u> | <u>1,199,410</u> | <u>1,660,946</u> | <u>30,565,571</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (536,614) | (244,525) | 468,017 | 129,069 | (565,463) | (749,516) |
| OTHER FINANCING SOURCES/(USES) | | | | | | |
| Loans from other funds | 500,000 | | | | 125,000 | 625,000 |
| Loans to other funds | | | (625,000) | | | (625,000) |
| Operating transfers in | 264,510 | | | | | 264,510 |
| Operating transfers out | | | | | (264,510) | (264,510) |
| Total other financing sources (uses) | <u>764,510</u> | <u>-</u> | <u>(625,000)</u> | <u>-</u> | <u>(139,510)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 227,896 | (244,525) | (156,983) | 129,069 | (704,973) | (749,516) |
| FUND BALANCES, beginning of year as previously stated | 4,311,052 | 354,749 | 4,904,825 | 15,446,922 | 1,257,348 | 26,274,896 |
| Restatement for correction of an error | | | | (14,406,614) | | (14,406,614) |
| FUND BALANCES, beginning of year as restated | <u>4,311,052</u> | <u>354,749</u> | <u>4,904,825</u> | <u>1,040,308</u> | <u>1,257,348</u> | <u>11,868,282</u> |
| FUND BALANCES, end of year | <u>4,538,948</u> | <u>110,224</u> | <u>4,747,842</u> | <u>1,169,377</u> | <u>552,375</u> | <u>11,118,766</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| | General Fund | Nutrition Fund | Qualified Capital Purpose Undertaking Fund | Bond Fund | Other Governmental Funds | Total Governmental Funds |
|----------------------------|------------------|-------------------|--|------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash | 884,525 | 110,224 | 4,661,970 | 859,312 | 409,256 | 6,925,287 |
| Cash at county treasurers | 3,654,423 | | 85,872 | 310,065 | 143,119 | 4,193,479 |
| TOTAL ASSETS | 4,538,948 | 110,224 | 4,747,842 | 1,169,377 | 552,375 | 11,118,766 |
| FUND BALANCES | | | | | | |
| Restricted for | | | | | | |
| Debt service | | | 4,747,842 | 1,169,377 | | 5,917,219 |
| Capital outlay | | | | | 205,546 | 205,546 |
| Nutrition program | | 110,224 | | | | 110,224 |
| Committed | | | | | | |
| Student activities | | | | | 346,829 | 346,829 |
| Assigned for | | | | | | |
| Cooperative | 28,738 | | | | | 28,738 |
| Capital outlay | 121,067 | | | | | 121,067 |
| Employee benefits | 125,039 | | | | | 125,039 |
| Future year's budget | 2,458,562 | | | | | 2,458,562 |
| Unassigned | 1,805,542 | | | | | 1,805,542 |
| Total fund balances | 4,538,948 | 110,224 | 4,747,842 | 1,169,377 | 552,375 | 11,118,766 |
| TOTAL FUND BALANCES | 4,538,948 | 110,224 | 4,747,842 | 1,169,377 | 552,375 | 11,118,766 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Schuyler Community School, District No. 123, Schuyler, Nebraska (the "District") is a tax- exempt political subdivision and a Class 3 school district of the State of Nebraska. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the District.

Reporting Entity

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

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

The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

Based on the aforementioned criteria, the only potential component unit of the District is the Schuyler Community Schools Foundation (the Foundation), a not-for-profit entity organized in 2015, exclusively for the benefit of the District. Financial activities related to the Foundation are not reflected in the District's financial statements since activities of the Foundation for the year were not significant to the reporting entity.

Government-Wide Statements

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

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

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

Fund Financial Statements

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

The District reports the following major governmental funds:

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

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

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

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

Cooperative Fund - The fund is used to report cooperative activities between the District and one or more public agencies through interlocal agreements. The fund is not maintained on an imprest basis. Since there are no restrictions on the funds accumulated in excess of the annual cooperative agreement contracts, and resources accumulated are available to the District, this fund is considered a component of the General Fund for financial reporting.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Nutrition Fund - The Nutrition Fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

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

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

The District reports the following nonmajor governmental funds:

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.

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Unassigned

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

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

Capital Assets

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

Inter-fund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as inter-fund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

Interfund loans

Flow of assets from one fund to another where repayment is expected. Outstanding balance of interfund loan are reported as cash receipts and disbursements at end of year.

Interfund reimbursements

Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Internal and Interfund Balances and Activities (Continued)

Interfund transfers

Flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

The District made the following reimbursements during the year ended August 31, 2024:

| | |
|------------------------------------|------------|
| QCPUF to the General Fund | \$ 500,000 |
| QCPUF to the Special Building Fund | \$ 125,000 |

Long-Term Obligations

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

Budget Process and Property Taxes

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

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

Use of Estimates

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

Right to Use Assets

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

NOTE 2: DEPOSITS AND INVESTMENTS

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

The District's cash and investments are reported as follows:

| | |
|------------------------------|--------------|
| Governmental-type activities | \$ 6,925,287 |
|------------------------------|--------------|

The carrying value (fair value) of the cash and investments consisted of the following:

| | |
|-------------------------------|--------------|
| Checking and savings accounts | \$ 6,925,287 |
|-------------------------------|--------------|

As of August 31, 2024, there were no certificates of deposit maturing beyond one year.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

Custodial Credit Risk – Deposits

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

Investments

Nebraska Statutes provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

NOTE 3: EXPENDITURES IN EXCESS OF BUDGETED AMOUNTS

During the year ended August 31, 2024, expenditures in the District’s Employee Benefit Fund exceeded budget by \$3,561, Special Building Fund exceeded budget by \$24,165, and the Activities Fund exceeded budget by \$37,714.

NOTE 4: FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler, Colfax and Saunders County Treasurers for the District as of August 31, 2024.

| | Butler County | Colfax County | Saunders County | Total |
|---|------------------|---------------|-----------------|--------------|
| General Fund | 254,785 | 3,399,443 | 195 | 3,654,423 |
| Building Fund | 10,056 | 133,055 | 8 | 143,119 |
| Bond Fund | 21,766 | 288,283 | 16 | 310,065 |
| Qualified Capital Purpose Undertaking Fund | 6,034 | 79,834 | 4 | 85,872 |
| Totals | \$ 292,641 | \$ 3,900,615 | \$ 223 | \$ 4,193,479 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 5: LONG-TERM DEBT-BONDS

Series 2010 Qualified School Construction Bonds (QSCB) (Direct Placement)

Qualified School Construction Bonds payable in the original amount of \$4,585,000 which originated November 10, 2010, were issued for the purpose of building additions to the high school and grade school. No bond principal payments are due for 15 years with the entire balance of \$4,585,000 being payable on December 15, 2025. Interest of 5.2% is payable semi-annually on June 15 and December 15, commencing June 15, 2011. The final payment is due December 15, 2025. Under the program, a refundable tax credit is received semi-annually for 15 years from the U.S. Treasury through December 15, 2025. The refundable tax credit amount is determined by the Treasury Department as the lesser of the bond rate as paid or the rate as published in Treasury Department regulations. The bonds are being retired from the Qualified Capital Purpose Undertaking Fund.

Series 2019 General Obligation Refunding Bonds (Direct Placement)

Bonds payable in the amount of \$16,980,000 were issued May 22, 2019. The purpose of the bonds was to build an addition to the high school building. Principal bond payments are due annually starting on December 15, 2019. Interest rates of 4.00% are payable semi-annually on June 15 and December 15, commencing on December 15, 2019. The final payment was originally scheduled to be paid on December 15, 2039.

On September 30, 2020, the District issued Series 2020 General Obligation Refunding Bonds to advance refund a portion of the Series 2019 Bonds. The proceeds from the 2020 Bonds were placed in an escrow account to defease the 2019 bonds until their May 22, 2024 effective call date.

As of May 22, 2024, \$13,190,000 of the Series 2019 bonds were paid off from the escrow account, leaving a remaining balance of \$665,000 to be paid on December 15, 2025 in accordance with the original debt service schedule.

Series 2020 General Obligation Refunding Bonds (Direct Placement)

Bonds payable in the amount of \$16,190,000 were issued on September 30, 2020. The purpose of the bonds was to advance refund a portion of the District's General Obligation and Refunding Bonds, Series 2019. Principal bond payments are due annually starting on December 15, 2020. Interest rates ranging from 0.413% to 2.372% are payable semi-annually on June 15 and December 15. The final payment is due December 15, 2039. The bonds are being retired from the Bond Fund.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 5: LONG-TERM DEBT-BONDS (Continued)

The District has no unused lines of credit at August 31, 2024, and none of their long-term debt agreements have terms related to default or termination events with finance-related consequences, or subjective acceleration clauses.

Changes in Long-Term Debt

| | Balance September 1, 2023 | Additions | Payments | Balance August 31, 2024 | Amounts Due Within One Year |
|-----------------------------|------------------------------|-----------|----------------|----------------------------|-----------------------------------|
| Series 2020 Refunding Bonds | 15,515,000 | | 255,000 | 15,260,000 | 255,000 |
| Series 2019 Refunding Bonds | 1,300,000 | | 635,000 | 665,000 | 665,000 |
| Series 2010 QSCB | 4,585,000 | | - | 4,585,000 | - |
| | <u>21,400,000</u> | <u>-</u> | <u>890,000</u> | <u>20,510,000</u> | <u>920,000</u> |

Future Maturities

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

| Year Ending August 31 | 2020 Refunding Bonds | | 2019 Refunding Bonds | | 2010 QSCB | |
|--------------------------|----------------------|------------------|----------------------|---------------|------------------|----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2025 | 255,000 | 267,195 | 665,000 | 13,300 | - | 238,420 |
| 2026 | 895,000 | 262,561 | | | 4,585,000 | 119,210 |
| 2027 | 905,000 | 254,103 | | | | |
| 2028 | 915,000 | 243,844 | | | | |
| 2029 | 930,000 | 231,731 | | | | |
| 2030-2034 | 4,860,000 | 927,978 | | | | |
| 2035-2039 | 5,355,000 | 433,527 | | | | |
| 2040-2044 | 1,145,000 | 13,580 | | | | |
| | <u>15,260,000</u> | <u>2,634,519</u> | <u>665,000</u> | <u>13,300</u> | <u>4,585,000</u> | <u>357,630</u> |

NOTE 6: RETIREMENT PLAN

Plan Description

Schuyler Community Schools District No. 123, Schuyler, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 6: RETIREMENT PLAN (Continued)

Plan Description (Continued)

Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 6: RETIREMENT PLAN (Continued)

Plan Description (Continued)

benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer 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 \$1,303,501.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$14,424,846. The total covered payroll was \$13,179,809. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 7: EARLY RETIREMENT INCENTIVE PROGRAM

The District offers an Early Retirement Incentive Program for full-time certified teachers and administrators to offer financial incentives that will assist long-term employees considering early retirement and early leave decisions. To participate in the program, the employee submits a written application by February 1 prior to the school year in which the employee wishes to discontinue full-time employment. The employee must be fifty-five (55) years of age on or before September 1 of the employee's final contract year and must have at least ten (10) creditable years of service with a masters degree in education.

The Board of Education shall select up to four (4) eligible employees to participate in the plan each fiscal year. In the event the total number of eligible employees electing for early retirement exceeds four (4) employees, the Board of Education bases their selection of eligible employees based on the following criteria:

- Previous Application Denied
- Highest Salary
- Number of Years of Service
- Tiebreaker (Random Selection)

A qualified certificated employee who has been accepted for participation in the ERIP shall receive the following ERIP benefit during the three (3) fiscal years immediately following the participant's retirement:

- A ten thousand dollar (\$10,000) contribution to a Health Reimbursement Account (HRA) to be credited to the employee in three (3) equal installments at the beginning of each of the three (3) fiscal years.
- A non-elective contribution to a 403(b) annuity or custodial account selected by the participant in an amount equal to two percent (2%) of his/her schedule salary at the 1.0 Full Time Equivalent (FTE) during the employee's final contract year multiplied by the number of years of creditable services with the District, up to a maximum of twenty-five thousand dollars (\$25,000). The contribution shall be paid in six (6) installments of the three (3) fiscal years.

The District made \$66,611 in payments for the ERIP for the year ended August 31, 2024. The total future payments required to be paid under the ERIP is \$233,300.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 8: TRANSFERS

The General Fund transferred \$100,000 to the Depreciation Fund, \$128,067 to the Employee Benefit Fund, and \$10,000 to the Cooperative Fund for support during the fiscal year. The Activities Fund transferred \$264,510 to the General Fund.

NOTE 9: COMMITMENTS AND CONTINGENCIES

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

NOTE 10: TAX ABATEMENTS

The District is subject to tax abatements granted by Schuyler Community Redevelopment Authority (CRA), a component unit of the City of Schuyler, who has entered into tax increment financing (TIF) agreements with various redevelopers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2024, are as follows:

| | |
|---|-----------|
| Total TIF valuation 2023 | 5,539,720 |
| District's total levy (per \$100 valuation) | 1.117842 |
| District's share of tax abatement | 61,925 |

NOTE 11: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the District. Settled claims in the past three years have not exceeded the coverages.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 12: LEASES

Lease agreements are summarized as follows:

| Description | Date | Terms | Payment Amount | Balance August 31, 2024 |
|--------------|-----------|-----------|-------------------|----------------------------|
| Copier Lease | 6/14/2024 | 60 months | \$ 3,173 | \$ 180,861 |

Copy machines were leased during June 2024, for a term of 60 months. At the end of the lease, the District has the option to purchase the equipment at fair market value, renew the agreement, or return the equipment. Payment terms are \$3,173 per month. There were no other contingent or sublease rentals related to the lease.

Annual requirements for the leased equipment are as follows:

| Year Ending <u>August 31</u> | |
|---------------------------------|----------------|
| 2025 | 38,076 |
| 2026 | 38,076 |
| 2027 | 38,076 |
| 2028 | 38,076 |
| 2029 | 28,557 |
| | <u>180,861</u> |

NOTE 13: CONTINGENCY FOR 403B PLAN

During the fiscal year, it was identified that the 403(b) plan had engaged in discriminatory practices in prior periods. The District is currently working with legal counsel to evaluate the necessary steps to address the issue and ensure compliance with applicable regulations. At this time, the District cannot reasonably estimate the financial impact, if any, that may arise from this matter.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 14: RESTATEMENT

The District identified an error related to the reporting of an escrow account associated with the Series 2020 General Obligation Refunding Bonds. In the prior year, the escrow account was incorrectly reported as part of the cash balance in the Bond Fund. The correction was made during the year ended August 31, 2024, and resulted in the restatement of the beginning net position of governmental activities and the Bond Fund by \$14,406,614.

| | Governmental Activities | Bond Fund |
|-------------------------------------|----------------------------|---------------------|
| Beginning Balance Originally Stated | 26,274,896 | 15,446,922 |
| Restatement | <u>(14,406,614)</u> | <u>(14,406,614)</u> |
| Beginning Balance as Restated | <u>11,868,282</u> | <u>1,040,308</u> |

NOTE 15: SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 30, 2024, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| Federal Grantor/ Pass-Through Grantor Program or Cluster Title | Federal AL Number | Pass Through Grantor Number | Total Expenditures |
|---|-------------------------|--------------------------------|-----------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| Child Nutrition Cluster | | | |
| Pass through State Department of Education | | | |
| School Breakfast Program | 10.553 | 19-0123 | 157,508 |
| Summer Food Service Program for Children | 10.559 | 19-0123 | 104,054 |
| Fresh Fruit and Vegetable Program | 10.582 | 19-0123 | 44,766 |
| National School Lunch Program (NSLP) | 10.555 | 19-0123 | 867,170 |
| Pass through Nebraska State Health and Human Services | | | |
| Commodity Supplemental Food Program - Food Commodities Received - noncash Award | 10.555 | 19-0123 | 104,151 |
| | | | <u>971,321</u> |
| Total Child Nutrition Cluster | | | <u>1,277,649</u> |
| Pass through State Department of Education | | | |
| Fresh Fruit & Vegetable Program | 10.185 | 19-0123 | 5,703 |
| Child Nutrition Discretionary Grants | 10.579 | 19-0123 | 21,525 |
| Total U.S. Department of Agriculture | | | 1,304,877 |
| U.S. DEPARTMENT OF EDUCATION | | | |
| Pass through State Department of Education | | | |
| Special Education Cluster (IDEA) | | | |
| Special Education (IDEA, Part B) | 84.027 | 19-0123 | 422,448 |
| Special Education (IDEA Preschool) | 84.173 | 19-0123 | 5,776 |
| Total Special Education Cluster (IDEA) | | | <u>428,224</u> |
| Title I Grants to Local Educational Agencies | 84.010 | 19-0123 | 628,387 |
| Career/Technical Education - Basic Grants | 84.048 | 19-0123 | - |
| Title III - LEP and Immigration Grants | 84.365 | 19-0123 | 114,202 |
| 21st Century Community Learning Centers | 84.287 | 19-0123 | 146,857 |
| Covid-19 - Education Stabilization Fund ESSER III | 84.425U | 19-0123 | 2,200,726 |
| Total Covid-19 - Education Stabilization Fund | | | <u>2,200,726</u> |
| Total U.S. Department of Education | | | <u>3,518,396</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Passed through Nebraska Department of Health and Human Services | | | |
| Medicaid Administrative Activities | 93.778 | 052305NE5ADM | 13,124 |
| Total Medicaid Cluster | | | <u>13,124</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>4,836,397</u> |

See accompanying notes to the Schedule of Expenditures of Federal Awards.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Schuyler Community Schools District No. 123, Schuyler, Nebraska, under programs of the federal government for the year ended August 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska, it is not intended to and does not present the financial position, changes in net position, or cash flows of Schuyler Community Schools District No. 123, Schuyler, Nebraska.

NOTE B. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is prepared on the basis of modified cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C. SUBRECIPIENTS

There are no subrecipients to the federal awards of Schuyler Community Schools District No. 123, Schuyler, Nebraska.

NOTE D. FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

NOTE C. INDIRECT COST RATE

Schuyler Community Schools District No. 123, Schuyler, Nebraska did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | General | Depreciation | Employee Benefit | Cooperative | Reclass- ifications | Total General Funds |
|---------------------------------|-------------------|--------------|---------------------|---------------|------------------------|------------------------|
| RECEIPTS | | | | | | |
| Local receipts | | | | | | |
| Property taxes | 13,664,244 | | | | | 13,664,244 |
| Carline tax | 16,157 | | | | | 16,157 |
| Public Power District sales tax | 9,400 | | | | | 9,400 |
| Motor vehicle taxes | 656,941 | | | | | 656,941 |
| Interest | 125,869 | 2,184 | 689 | 209 | | 128,951 |
| Other local receipts | 81,055 | | | 39,626 | | 120,681 |
| County receipts | 205,028 | | | | | 205,028 |
| State receipts | 8,203,160 | | | | | 8,203,160 |
| Federal receipts | 1,772,267 | | | | | 1,772,267 |
| Non-revenue receipts | 532,766 | | | | | 532,766 |
| Total receipts | <u>25,266,887</u> | <u>2,184</u> | <u>689</u> | <u>39,835</u> | <u>-</u> | <u>25,309,595</u> |
| DISBURSEMENTS | | | | | | |
| Instruction | 15,465,878 | | 94,473 | | 2,907,624 | 18,467,975 |
| Student support services | 1,199,798 | | | 26,676 | | 1,226,474 |
| Instructional support | 1,117,053 | | | | | 1,117,053 |
| General administration | 1,669,125 | | | | (15,000) | 1,654,125 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>General</u> | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Cooperative</u> | <u>Reclass- ifications</u> | <u>Total General Funds</u> |
|--------------------------------------|-------------------|---------------------|-----------------------------|--------------------|--------------------------------|--------------------------------|
| DISBURSEMENTS (continued) | | | | | | |
| Central and business services | 279,189 | | | | | 279,189 |
| Operation and maintenance of plant | 2,753,379 | 99,557 | | | | 2,852,936 |
| Student transportation | 298,457 | | | | (50,000) | 248,457 |
| State categorical programs | 379,035 | | | | (379,035) | - |
| Federal programs | 2,701,656 | | | | (2,701,656) | - |
| Total disbursements | <u>25,863,570</u> | <u>99,557</u> | <u>94,473</u> | <u>26,676</u> | <u>(238,067)</u> | <u>25,846,209</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (596,683) | (97,373) | (93,784) | 13,159 | 238,067 | (536,614) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Loans from other funds | 500,000 | | | | | 500,000 |
| Transfers in | 264,510 | 100,000 | 128,067 | 10,000 | (238,067) | 264,510 |
| Total other financing sources (uses) | <u>764,510</u> | <u>100,000</u> | <u>128,067</u> | <u>10,000</u> | <u>(238,067)</u> | <u>764,510</u> |
| NET CHANGE IN FUND BALANCE | 167,827 | 2,627 | 34,283 | 23,159 | - | 227,896 |
| FUND BALANCE, beginning of year | <u>4,096,277</u> | <u>118,440</u> | <u>90,756</u> | <u>5,579</u> | <u>-</u> | <u>4,311,052</u> |
| FUND BALANCE, end of year | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>General</u> | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Cooperative</u> | <u>Reclass- ifications</u> | <u>Total General Funds</u> |
|---------------------------|------------------|---------------------|-----------------------------|--------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash | 609,681 | 121,067 | 125,039 | 28,738 | | 884,525 |
| Cash at county treasurers | 3,654,423 | | | | | 3,654,423 |
| TOTAL ASSETS | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |
| FUND BALANCE | | | | | | |
| Assigned | | | | | | |
| Cooperative | | | | 28,738 | | 28,738 |
| Capital outlay | | 121,067 | | | | 121,067 |
| Employee benefits | | | 125,039 | | | 125,039 |
| Future year's budget | 2,458,562 | | | | | 2,458,562 |
| Unassigned | 1,805,542 | | | | | 1,805,542 |
| Total fund balance | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |
| TOTAL FUND BALANCE | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NONMAJOR FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | Activities Fund | Special Building Fund | Student Fee Fund | Total |
|---------------------------------------|--------------------|-----------------------------|------------------------|------------------|
| RECEIPTS | | | | |
| Local receipts | | | | |
| Property taxes | | 549,233 | | 549,233 |
| Carline taxes | | 645 | | 645 |
| Public Power District sales tax | | 378 | | 378 |
| Interest | 7,447 | 17,694 | 510 | 25,651 |
| Other local receipts | | | 23,886 | 23,886 |
| Student activities | 439,435 | | | 439,435 |
| State receipts | | 56,255 | | 56,255 |
| Total receipts | <u>446,882</u> | <u>624,205</u> | <u>24,396</u> | <u>1,095,483</u> |
| DISBURSEMENTS | | | | |
| Student support services | 522,924 | | 13,857 | 536,781 |
| Capital outlay | | 1,124,165 | | 1,124,165 |
| Total disbursements | <u>522,924</u> | <u>1,124,165</u> | <u>13,857</u> | <u>1,660,946</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (76,042) | (499,960) | 10,539 | (565,463) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Loans from other funds | | 125,000 | | 125,000 |
| Transfers | (264,510) | | | (264,510) |
| Total other financing sources (uses) | <u>(264,510)</u> | <u>125,000</u> | <u>-</u> | <u>(139,510)</u> |
| NET CHANGE IN FUND BALANCES | (340,552) | (374,960) | 10,539 | (704,973) |
| FUND BALANCES, beginning of year | <u>636,148</u> | <u>580,506</u> | <u>40,694</u> | <u>1,257,348</u> |
| FUND BALANCES, end of year | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NONMAJOR FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | Activities Fund | Special Building Fund | Student Fee Fund | Total |
|---------------------------|--------------------|-----------------------------|------------------------|----------------|
| ASSETS | | | | |
| Cash | 295,596 | 62,427 | 51,233 | 409,256 |
| Cash at county treasurers | | 143,119 | | 143,119 |
| TOTAL ASSETS | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |
| FUND BALANCES | | | | |
| Restricted for | | | | |
| Capital outlay | | 205,546 | | 205,546 |
| Committed | | | | |
| Student activities | 295,596 | | 51,233 | 346,829 |
| Total fund balances | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |
| TOTAL FUND BALANCES | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |

See accompanying notes to financial statements.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|--|--------------------|---------------------------|-------------------|------------------------|
| FUND BALANCE, beginning of year | 3,415,951 | 3,415,951 | 4,096,277 | 680,326 |
| RECEIPTS | | | | |
| Local Receipts | | | | |
| Taxes | | | | |
| 1100 Local district taxes | 15,038,250 | 15,038,250 | 13,664,244 | (1,374,006) |
| 1115 Carline tax | 22,000 | 22,000 | 16,157 | (5,843) |
| 1120 Public Power District sales tax | | | 9,400 | 9,400 |
| 1125 Motor vehicle taxes | 600,000 | 600,000 | 656,941 | 56,941 |
| 1510 Interest | 20,000 | 20,000 | 125,869 | 105,869 |
| 1740 Fees | | | 60,714 | 60,714 |
| 1911 Local license fees | | | 4,600 | 4,600 |
| 1920 Contributions and donations from private sources | | | 468 | 468 |
| 1925 Categorical grants from other private interests | 30,000 | 30,000 | 14,896 | (15,104) |
| 1990 Miscellaneous local receipts | 2,500 | 2,500 | 377 | (2,123) |
| Total local receipts | <u>15,712,750</u> | <u>15,712,750</u> | <u>14,553,666</u> | <u>(1,159,084)</u> |
| County and ESU receipts | | | | |
| 2110 County fines and licenses | 130,000 | 130,000 | 200,902 | 70,902 |
| 2210 ESU receipts | | | 4,126 | 4,126 |
| Total county and ESU receipts | <u>130,000</u> | <u>130,000</u> | <u>205,028</u> | <u>75,028</u> |
| State Receipts | | | | |
| 3110 State aid | 4,722,333 | 4,722,333 | 4,722,333 | - |
| 3120 SPED (school age) | 963,945 | 963,945 | 1,595,202 | 631,257 |
| 3125 SPED transportation (school age) | 2,000 | 2,000 | 8,261 | 6,261 |
| 3130 Homestead exemption | | | 237,269 | 237,269 |
| 3131 Property tax credit | | | 1,135,468 | 1,135,468 |
| 3133 Nameplate capacity tax | 500 | 500 | | (500) |
| 3180 Pro-rate motor vehicle | 27,000 | 27,000 | 36,908 | 9,908 |
| 3400 State apportionment | 225,000 | 225,000 | 329,259 | 104,259 |
| 3535 High ability learners | 13,000 | 13,000 | | (13,000) |
| 3541 Early childhood endowment grants | 325,000 | 325,000 | 126,725 | (198,275) |
| 3551 Career education | | | 9,735 | 9,735 |
| 3599 Other state categorical programs | | | 2,000 | 2,000 |
| Total state receipts | <u>6,278,778</u> | <u>6,278,778</u> | <u>8,203,160</u> | <u>1,924,382</u> |
| Federal Receipts | | | | |
| 4505 Title I, Part A: ESSA | 600,000 | 600,000 | 115,330 | (484,670) |
| 4516 IDEA Preschool base enrollment poverty allocation | | | 11,277 | 11,277 |
| 4518 IDEA Part B base enrollment poverty | 300,000 | 300,000 | 628,106 | 328,106 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|--|--------------------|---------------------------|-------------------|------------------------|
| RECEIPTS (Continued) | | | | |
| Federal Receipts (Continued) | | | | |
| 4525 Carl Perkins | 10,000 | 10,000 | | (10,000) |
| 4527 Title III, Part A: ESSA | 200,000 | 200,000 | 19,080 | (180,920) |
| 4531 Title IV, Part B: 21st Century Community Learning | 30,000 | 30,000 | 168,905 | 138,905 |
| 4708 Medicaid in public schools (MIPS) | 60,000 | 60,000 | 74,566 | 14,566 |
| 4709 Medicaid administrative activities (MAAPS) | 15,000 | 15,000 | 13,124 | (1,876) |
| 4989 ARP ELC Summerschool | | | 39,577 | 39,577 |
| 4997 ESSER II | 1,262,715 | 1,262,715 | 702,302 | (560,413) |
| Total federal receipts | <u>2,477,715</u> | <u>2,477,715</u> | <u>1,772,267</u> | <u>(705,448)</u> |
| Non-revenue receipts: | | | | |
| 5200 Fund transfers in | | | 264,510 | 264,510 |
| 5300 Proceeds from the disposal of personal property | | | 14,560 | 14,560 |
| 5301 Insurance adjustments | | | 514,132 | 514,132 |
| 5690 Other non-revenue receipts | 17,384 | 17,384 | 4,074 | (13,310) |
| 9004 Interfund loan from QCPUF | | | 500,000 | 500,000 |
| Total non-revenue receipts | <u>17,384</u> | <u>17,384</u> | <u>1,297,276</u> | <u>1,279,892</u> |
| Total receipts | <u>24,616,627</u> | <u>24,616,627</u> | <u>26,031,397</u> | <u>1,414,770</u> |
| TOTAL FUNDS AVAILABLE | <u>28,032,578</u> | <u>28,032,578</u> | <u>30,127,674</u> | <u>2,095,096</u> |
| DISBURSEMENTS | | | | |
| 1000 Instruction | 13,638,250 | 16,638,250 | | (16,638,250) |
| 1100 Regular instruction | | | 10,604,764 | 10,604,764 |
| 1125 Regular instructional school age (flex-spending) | | | 130,752 | 130,752 |
| 1150 Limited English proficiency programs | | | 921,828 | 921,828 |
| 1160 Poverty programs | | | 1,237,017 | 1,237,017 |
| 1190 Early childhood educational programs | | | 479,112 | 479,112 |
| 1200 Special education programs | 1,550,000 | 1,550,000 | 1,780,506 | 230,506 |
| 1291 Special education programs - ages 3-5 | | | 257,053 | 257,053 |
| 1292 Special education programs - ages 0-2 | | | 35,689 | 35,689 |
| 1300 Summer school | | | 19,157 | 19,157 |
| 2100 Support services - students | 1,101,694 | 1,101,694 | | (1,101,694) |
| 2110 Attendance and social work services | | | 57,691 | 57,691 |
| 2120 Guidance services | | | 539,382 | 539,382 |
| 2130 Health services | | | 209,368 | 209,368 |
| 2140 Psychological services | | | 63,327 | 63,327 |
| 2141 Psychological services - SPED school age | | | 140,002 | 140,002 |
| 2142 Psychological services - SPED ages 3-5 | | | 6,037 | 6,037 |
| 2143 Psychological services - SPED ages 0-2 | | | 1,207 | 1,207 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|--|--------------------|---------------------------|-----------|------------------------|
| DISBURSEMENTS (Continued) | | | | |
| 2151 Speech pathology - SPED school age | | | 180 | 180 |
| 2153 Speech pathology - SPED ages 0-2 | | | 900 | 900 |
| 2161 Occupational therapy - SPED school age | | | 73,761 | 73,761 |
| 2162 Occupational therapy - SPED ages 3-5 | | | 620 | 620 |
| 2163 Occupational therapy - SPED ages 0-2 | | | 449 | 449 |
| 2171 Physical therapy - SPED school age | | | 48,170 | 48,170 |
| 2173 Physical therapy - SPED ages 0-2 | | | 1,325 | 1,325 |
| 2181 Visually impaired - SPED school age | | | 585 | 585 |
| 2190 Support services - other | | | 56,794 | 56,794 |
| 2200 Support services - instruction | 1,123,500 | 1,123,500 | | (1,123,500) |
| 2210 Improvement of instruction | | | 159,484 | 159,484 |
| 2211 School improvement | | | 41,805 | 41,805 |
| 2213 Instructional staff training | | | 5,817 | 5,817 |
| 2214 Implementation of standards | | | 6,605 | 6,605 |
| 2220 Library/media services | | | 271,479 | 271,479 |
| 2224 Educational television services | | | 5,003 | 5,003 |
| 2230 Instruction-related technology | | | 591,571 | 591,571 |
| 2290 Support services - other | | | 35,289 | 35,289 |
| 2300 Support services - general administration | | | | - |
| 2310 Board of education | 70,000 | 70,000 | 68,759 | (1,241) |
| 2320 Executive administration | 413,000 | 413,000 | 338,099 | (74,901) |
| 2330 District legal services | 50,000 | 50,000 | 79,808 | 29,808 |
| 2410 Office of the principal | 1,207,000 | 1,207,000 | 1,015,344 | (191,656) |
| 2490 School administration - other | | | 167,115 | 167,115 |
| 2500 Central services | 191,000 | 191,000 | | (191,000) |
| 2510 Fiscal services | | | 242,124 | 242,124 |
| 2520 Purchasing & warehousing services | | | 9,854 | 9,854 |
| 2570 Personnel services | | | 27,211 | 27,211 |
| 2600 Operation and maintenance of plant | 2,161,000 | 2,161,000 | | (2,161,000) |
| 2610 Operation of buildings | | | 942,976 | 942,976 |
| 2620 Maintenance of buildings | | | 1,469,925 | 1,469,925 |
| 2630 Care and upkeep of grounds | | | 214,778 | 214,778 |
| 2650 Vehicle operation, maintenance, and purchasing | 50,000 | 50,000 | 105,054 | 55,054 |
| 2660 Security | | | 9,638 | 9,638 |
| 2670 Safety | | | 11,008 | 11,008 |
| 2700 Student transportation | | | | - |
| 2710 Vehicle operation and purchasing - regular education | 320,000 | 320,000 | 189,156 | (130,844) |
| 2712 Vehicle operation and purchasing - SPED school age | 50,000 | 50,000 | 22,262 | (27,738) |
| 2730 Vehicle servicing and maintenance - regular education | | | 17,820 | 17,820 |
| 2732 Vehicle servicing and maintenance - SPED school age | | | 434 | 434 |
| 2900 Other support services | | | 68,785 | 68,785 |
| 3000 Operation of non-instructional services | | | | - |
| 3300 Community service operations | 78,000 | 78,000 | 24,658 | (53,342) |
| 3400 Categorical grants from other private interests | | | 11,354 | 11,354 |
| 3500 Private and state categorical programs | 387,000 | 387,000 | | (387,000) |
| 3535 High ability learners | | | 6,948 | 6,948 |
| 3541 Early childhood endowment grants | | | 336,075 | 336,075 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|---|--------------------|---------------------------|-------------------|------------------------|
| DISBURSEMENTS (Continued) | | | | |
| 6000 Federal programs | 2,625,000 | 2,625,000 | | (2,625,000) |
| 6200 Title I, Part A: Improving basic programs | | | 628,387 | 628,387 |
| 6406 IDEA preschool base | | | 5,776 | 5,776 |
| 6408 IDEA Part B base enrollment poverty | | | 422,448 | 422,448 |
| 6925 Title III, Part A English language acquisition | | | 114,202 | 114,202 |
| 6968 Title IV, Part B 21st century community learning centers | | | 146,857 | 146,857 |
| 6988 ARP ELC Afterschool | | | 9,403 | 9,403 |
| 6989 ARP ELC Summerschool | | | 23,153 | 23,153 |
| 6998 ESSER III | | | 1,351,430 | 1,351,430 |
| Reappropriated funds | 17,134 | 17,134 | | (17,134) |
| Total disbursements | <u>25,032,578</u> | <u>28,032,578</u> | <u>25,863,570</u> | <u>(2,169,008)</u> |
| FUND BALANCE, end of year | <u>3,000,000</u> | <u>-</u> | <u>4,264,104</u> | <u>4,264,104</u> |
| ANALYSIS OF FUND BALANCE | | | | |
| Cash in bank | | | | |
| Checking account | | | 609,681 | |
| County treasurer | | | 3,654,423 | |
| TOTAL FUND BALANCE | | | <u>4,264,104</u> | |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|---------|------------------------|
| FUND BALANCE, beginning of year | 318,008 | 118,440 | (199,568) |
| RECEIPTS | | | |
| Interest on investments | | 2,184 | 2,184 |
| Transfer from the general fund | | 100,000 | 100,000 |
| Total receipts | - | 102,184 | 102,184 |
| TOTAL FUNDS AVAILABLE | 318,008 | 220,624 | (97,384) |
| DISBURSEMENTS | | | |
| Central services - other support services | 318,008 | 99,557 | (218,451) |
| Total disbursements | 318,008 | 99,557 | (218,451) |
| FUND BALANCE, end of year | - | 121,067 | 121,067 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings account | | 121,067 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
 DISTRICT NO. 123, COLFAX COUNTY
 SCHUYLER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
 CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|---------|------------------------|
| FUND BALANCE, beginning of year | 90,912 | 90,756 | (156) |
| RECEIPTS | | | |
| Interest on investments | | 689 | 689 |
| Transfer from the general fund | | 128,067 | 128,067 |
| Total receipts | - | 128,756 | 128,756 |
| TOTAL FUNDS AVAILABLE | 90,912 | 219,512 | 128,600 |
| DISBURSEMENTS | | | |
| Central services - other support services | 90,912 | 94,473 | 3,561 |
| Total disbursements | 90,912 | 94,473 | 3,561 |
| FUND BALANCE, end of year | - | 125,039 | 125,039 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 125,039 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|-----------|------------------------|
| FUND BALANCE, beginning of year | 364,520 | 636,148 | 271,628 |
| RECEIPTS | | | |
| Local receipts | | | |
| Interest on investments | 200 | 7,447 | 7,247 |
| Admissions | 35,000 | 28,054 | (6,946) |
| Student organization membership dues & fees | | 39,462 | 39,462 |
| Enterprise activities | | 101,820 | 101,820 |
| Other activities | 350,000 | 255,004 | (94,996) |
| Donations | | 15,095 | 15,095 |
| Total receipts | 385,200 | 446,882 | 61,682 |
| TOTAL FUNDS AVAILABLE | 749,720 | 1,083,030 | 333,310 |
| DISBURSEMENTS | | | |
| Central services - other support services | 749,720 | 522,924 | (226,796) |
| Transfer to General Fund | | 264,510 | 264,510 |
| Total disbursements | 749,720 | 787,434 | 37,714 |
| FUND BALANCE, end of year | - | 295,596 | 295,596 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash | | | |
| Checking and savings accounts | | 295,596 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---------------------------------|----------------------------|-----------|------------------------|
| FUND BALANCE, beginning of year | 263,170 | 354,749 | 91,579 |
| RECEIPTS | | | |
| Sales | 125,000 | 158,708 | 33,708 |
| State reimbursements | | 5,656 | 5,656 |
| Federal reimbursements | 1,478,830 | 1,200,726 | (278,104) |
| Interest | | 3,333 | 3,333 |
| Other | | 438 | 438 |
| Total receipts | 1,603,830 | 1,368,861 | (234,969) |
| TOTAL FUNDS AVAILABLE | 1,867,000 | 1,723,610 | (143,390) |
| DISBURSEMENTS | | | |
| Food | 850,000 | 824,088 | (25,912) |
| Salaries | 655,000 | 463,469 | (191,531) |
| Employee benefits | 275,000 | 233,195 | (41,805) |
| Purchased services | 12,000 | | (12,000) |
| Equipment repairs | | 10,959 | 10,959 |
| Travel | | 2,189 | 2,189 |
| Supplies | 75,000 | 75,728 | 728 |
| Other expense | | 3,758 | 3,758 |
| Total disbursements | 1,867,000 | 1,613,386 | (253,614) |
| FUND BALANCE, end of year | - | 110,224 | 110,224 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 110,224 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|------------------|------------------------|
| FUND BALANCE, beginning of year (as restated) | 971,500 | 1,040,308 | 68,808 |
| RECEIPTS | | | |
| Local receipts | | | |
| Local property taxes | 1,300,000 | 1,197,623 | (102,377) |
| Carline taxes | 1,500 | 1,397 | (103) |
| Public Power District sales tax | | 826 | 826 |
| Penalties and interest on taxes | 1,000 | | (1,000) |
| Interest on investments | 25,000 | 7,835 | (17,165) |
| Total local receipts | <u>1,327,500</u> | <u>1,207,681</u> | <u>(119,819)</u> |
| State receipts | | | |
| Homestead exemption | | 20,703 | 20,703 |
| Property tax credit | | 97,038 | 97,038 |
| Pro-rate motor vehicle | 1,000 | 3,057 | 2,057 |
| Total state receipts | <u>1,000</u> | <u>120,798</u> | <u>119,798</u> |
| Total receipts | <u>1,328,500</u> | <u>1,328,479</u> | <u>(21)</u> |
| TOTAL FUNDS AVAILABLE | <u>2,300,000</u> | <u>2,368,787</u> | <u>68,787</u> |
| DISBURSEMENTS | | | |
| Bank wire fee | | 60 | 60 |
| Redemption of principal | 1,000,000 | 890,000 | (110,000) |
| Debt services interest | 1,300,000 | 308,550 | (991,450) |
| Other debt related cost | | 800 | 800 |
| Total disbursements | <u>2,300,000</u> | <u>1,199,410</u> | <u>(1,100,590)</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>1,169,377</u> | <u>1,169,377</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 859,312 | |
| County treasurer | | 310,065 | |
| TOTAL FUND BALANCE | | <u>1,169,377</u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|-----------------------|------------------------|
| FUND BALANCE, beginning of year | 308,342 | 580,506 | 272,164 |
| RECEIPTS | | | |
| Local receipts | | | |
| Local property taxes | 600,000 | 549,233 | (50,767) |
| Carline taxes | 500 | 645 | 145 |
| Public Power District sales tax | | 378 | 378 |
| Interest on investments | 500 | 17,694 | 17,194 |
| Total local receipts | <u>601,000</u> | <u>567,950</u> | <u>(33,050)</u> |
| State receipts | | | |
| Homestead | | 9,467 | 9,467 |
| Pro rate motor vehicle | 500 | 1,497 | 997 |
| Property tax credit | | 44,791 | 44,791 |
| Other state receipts | | 500 | 500 |
| Total state receipts | <u>500</u> | <u>56,255</u> | <u>55,755</u> |
| Federal receipts | | | |
| ESSER III | 190,158 | | (190,158) |
| Total federal receipts | <u>190,158</u> | <u>-</u> | <u>(190,158)</u> |
| Other receipts | | | |
| Interfund loan from Qualified Capital Purpose Undertaking | - | 125,000 | 125,000 |
| Total receipts | <u>791,658</u> | <u>749,205</u> | <u>(42,453)</u> |
| TOTAL FUNDS AVAILABLE | <u>1,100,000</u> | <u>1,329,711</u> | <u>229,711</u> |
| DISBURSEMENTS | | | |
| ESSER III - Capital improvements | 1,100,000 | 816,741 | (283,259) |
| Building improvements | | 307,424 | 307,424 |
| Total disbursements | <u>1,100,000</u> | <u>1,124,165</u> | <u>24,165</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>205,546</u> | <u>205,546</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 62,427 | |
| County treasurers | | <u>143,119</u> | |
| TOTAL FUND BALANCE | | <u><u>205,546</u></u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|--|--------------------|---------------------------|------------------|------------------------|
| FUND BALANCE, beginning of year | 3,412,028 | 3,412,028 | 4,904,825 | 1,492,797 |
| RECEIPTS | | | | |
| Local receipts | | | | |
| Local property taxes | 360,000 | 360,000 | 332,745 | (27,255) |
| Carline taxes | 200 | 200 | 387 | 187 |
| Public Power District sales tax | | | 230 | 230 |
| Interest on investments | 8,000 | 8,000 | 233,413 | 225,413 |
| Total local sources | <u>368,200</u> | <u>368,200</u> | <u>566,775</u> | <u>198,575</u> |
| State receipts | | | | |
| Homestead exemption | | | 5,733 | 5,733 |
| Property tax credit | | | 26,871 | 26,871 |
| Pro-rate motor vehicle | 1,000 | 1,000 | 920 | (80) |
| Total state receipts | <u>1,000</u> | <u>1,000</u> | <u>33,524</u> | <u>32,524</u> |
| Federal receipts | | | | |
| Federal reimbursements | <u>200,000</u> | <u>200,000</u> | <u>113,338</u> | <u>(86,662)</u> |
| Other receipts | | | | |
| Interfund loan repaid from Special Building Fund | <u>(2,981,228)</u> | <u>18,772</u> | | <u>(18,772)</u> |
| Total other receipts | <u>(2,981,228)</u> | <u>18,772</u> | - | <u>(18,772)</u> |
| Total receipts | <u>(2,412,028)</u> | <u>587,972</u> | <u>713,637</u> | <u>125,665</u> |
| TOTAL FUNDS AVAILABLE | <u>1,000,000</u> | <u>4,000,000</u> | <u>5,618,462</u> | <u>1,618,462</u> |
| DISBURSEMENTS | | | | |
| Construction services | | | 6,200 | 6,200 |
| Redemption of principal | 500,000 | 2,000,000 | | (2,000,000) |
| Interest on long-term debt | 500,000 | 2,000,000 | 238,420 | (1,761,580) |
| Other debt related cost | | | 1,000 | 1,000 |
| Interfund loan to General Fund | | | 500,000 | 500,000 |
| Interfund loan to Special Building Fund | | | 125,000 | 125,000 |
| Total disbursements | <u>1,000,000</u> | <u>4,000,000</u> | <u>870,620</u> | <u>(3,129,380)</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>-</u> | <u>4,747,842</u> | <u>4,747,842</u> |
| ANALYSIS OF FUND BALANCE | | | | |
| Cash in bank | | | | |
| Checking and savings accounts | | | 4,661,970 | |
| County treasurers | | | 85,872 | |
| TOTAL FUND BALANCE | | | <u>4,747,842</u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
COOPERATIVE FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|--------|------------------------|
| FUND BALANCE, beginning of year | 3,715 | 5,579 | 1,864 |
| RECEIPTS | | | |
| Interest | | 209 | 209 |
| Other categorical grants from private interests | 171,285 | 39,626 | (131,659) |
| Transfers from general fund | | 10,000 | 10,000 |
| Total receipts | 171,285 | 49,835 | (121,450) |
| TOTAL FUNDS AVAILABLE | 175,000 | 55,414 | (119,586) |
| DISBURSEMENTS | | | |
| Regular instructional programs | 125,000 | | (125,000) |
| Support services - student | 20,000 | 26,676 | 6,676 |
| Support services - staff | 30,000 | | (30,000) |
| Total disbursements | 175,000 | 26,676 | (148,324) |
| FUND BALANCE, end of year | - | 28,738 | 28,738 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 28,738 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
STUDENT FEE FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Original & Final Budget</u> | <u>Actual</u> | <u>Over (Under) Budget</u> |
|---------------------------------|--|---------------|--------------------------------|
| FUND BALANCE, beginning of year | <u>29,378</u> | <u>40,694</u> | <u>11,316</u> |
| RECEIPTS | | | |
| Extracurricular fees | 50,000 | 14,484 | (35,516) |
| Postsecondary fees | 20,622 | 9,402 | (11,220) |
| Interest | | 510 | 510 |
| Total receipts | <u>70,622</u> | <u>24,396</u> | <u>(46,226)</u> |
| TOTAL FUNDS AVAILABLE | <u>100,000</u> | <u>65,090</u> | <u>(34,910)</u> |
| DISBURSEMENTS | | | |
| Extracurricular activities | 50,000 | | (50,000) |
| Postsecondary education | 30,000 | | (30,000) |
| Summer school | 20,000 | | (20,000) |
| Support services - student | | 13,857 | 13,857 |
| Total disbursements | <u>100,000</u> | <u>13,857</u> | <u>(86,143)</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>51,233</u> | <u>51,233</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash | | | |
| Checking and savings accounts | | <u>51,233</u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTE TO BUDGETARY SCHEDULES

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

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is generally consistent with the basis of accounting used in preparing the basic financial statements. All undisclosed appropriations lapse at the end of the budget year. For budgetary purposes, transfers to the Employee Benefit Fund and Depreciation Fund are reflected as functional disbursements in the General Fund when the transfer is made.

Budget Law

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

The Employee Benefit Fund exceeded budget by \$3,561, Special Building Fund exceeded budget by \$24,165, and the Activities Fund exceeded budget by \$37,714.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes. A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

| | |
|--|---------|
| Receipts over disbursements - financial report basis | |
| General Fund | 227,896 |
| Receipts over disbursements - budgetary basis | |
| General Fund | 167,827 |
| Depreciation Fund | 2,627 |
| Employee Benefit Fund | 34,283 |
| Cooperative Fund | 23,159 |
| | 227,896 |



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
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each fund, and the aggregate remaining fund information of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools District No. 123, Schuyler Nebraska's basic financial statements and have issued our report thereon dated December 30, 2024. Our report includes a qualified opinion on the General Fund due to insufficient supporting documentation for outstanding deposits and interfund balances. This qualification also affects the opinion on the governmental activities because the General Fund is reported as a major governmental fund and is included in the totals for governmental activities. All other opinion units received unmodified opinions.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Schuyler Community Schools District No. 123, Schuyler Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Schuyler Community Schools District No. 123, Schuyler, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Schuyler Community Schools District No. 123, Schuyler, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-003, 2024-004, 2024-005, and 2024-006 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Schuyler Community Schools District No. 123, Schuyler, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 2024-007.

Schuyler Community Schools District No. 123, Schuyler, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Schuyler Community Schools District No. 123, Schuyler, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Schuyler Community Schools District No. 123, Schuyler, Nebraska'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.

Forward CPA, LLC

Omaha, Nebraska
December 30, 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
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Schuyler Community Schools District No. 123, Schuyler, Nebraska's 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska's major federal programs for the year ended August 31, 2024. Schuyler Community Schools District No. 123, Schuyler, Nebraska'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, Schuyler Community Schools District No. 123, Schuyler, Nebraska complied, in all material respects, with the types of 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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 generally accepted auditing standards, *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 Schuyler Community Schools District No. 123, Schuyler, Nebraska's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Schuyler Community Schools

District No. 123, Schuyler, Nebraska'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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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.

Forward CPA, LLC

Omaha, Nebraska
December 30, 2024

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

| | |
|---|------------|
| Type of auditor's report issued: | Qualified |
| Internal control over financial reporting: <ul style="list-style-type: none"> • Material weakness(es) identified • Significant deficiency(ies) identified that are not considered to be material weaknesses? | Yes Yes |
| Noncompliance material to financial statements noted? | Yes |

Federal Awards

| | |
|--|--|
| Internal control over major programs: <ul style="list-style-type: none"> • Material weakness(es) identified • Significant deficiency(ies) identified that are not considered to be material weaknesses? | No No |
| 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 Uniform Guidance? | No |
| Identification of major programs: | |
| Name of Federal Program or Cluster Education Stabilization Fund | Assistance Listing Numbers 84.425U |
| Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| Auditee qualified as low-risk auditee? | No |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2024-001: SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping and accounting functions. The same individual routinely reconciles the bank statements; processes payroll, including initiation and control of automated bank transactions; makes journal entries; and manages the general ledger functions.

Cause

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

Potential Effect

Because of the lack of segregation of duties, unauthorized transactions could occur.

Recommendation

Procedures should be implemented to ensure that duties with respect to handling and recording transactions be segregated or that alternative controls be used to compensate for lack of segregation.

District's Response

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-002: BANK RECONCILIATIONS

Criteria

Sound internal control practices and accounting standards dictate that bank reconciliations should be completed accurately and in a timely manner. Timely bank reconciliations help ensure that discrepancies are identified and resolved promptly, reducing the risk of financial misstatements or undetected errors or fraud.

Condition

It was noted that the District did not complete bank reconciliations timely or accurately throughout the fiscal year. Several bank reconciliations were delayed by multiple months, and errors were identified in the reconciliations that required adjustment. Additionally, the District was unable to provide sufficient supporting documentation for outstanding deposits included in the bank reconciliation, totaling \$96,153, which could not be validated through alternative audit procedures. Further, an additional \$500,000 transaction lacked adequate documentation to substantiate the source or classification of the funds. These deficiencies were primarily due to turnover in accounting positions, outdated accounting software, and a lack of oversight over the reconciliation process.

Cause

The untimely and inaccurate reconciliations appear to be the result of turnover in accounting positions and a lack of oversight over the reconciliation process.

Effect

Failure to complete bank reconciliations timely and accurately increases the risk of errors or irregularities in the financial records remaining undetected. This could lead to misstated financial statements, errors in cash balances, and potential misuse of funds. As noted in the auditor's report, these deficiencies resulted in a qualified opinion on the General Fund and impacted the opinion on the governmental activities, as the General Fund is a major component of the District's financial reporting.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-002: BANK RECONCILIATIONS (Continued)

Recommendation

We recommend the District establish a policy requiring bank reconciliations to be completed within 30 days of month-end, provide training to staff responsible for completing reconciliations to ensure they have the necessary skills and understanding of the process, and implement a review process where a second individual reviews reconciliations for accuracy and completeness.

District's Response

The District acknowledges the finding and is committed to resolving the issue. The District has already begun implementing measures to address this, including hiring additional accounting staff and implementing updated software.

2024-003: ACTIVITIES FUND ACCOUNTING

Criteria

Accounting standards and best practices require that all financial activity of the District be recorded accurately and timely in the main general ledger to ensure complete and reliable financial reporting. Proper integration or reconciliation of subsidiary systems, such as the Activities Fund, is essential to meet these requirements.

Condition

The District used a separate software program to account for the Activities Fund, which was not integrated with the primary accounting software. As a result, several months of Activities Fund transactions were not included in the main general ledger during the fiscal year and were corrected through audit adjustments.

Cause

The lack of integration between the two systems and the absence of regular reconciliation processes contributed to the incomplete recording of financial activity in the main general ledger.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-003: ACTIVITIES FUND ACCOUNTING (Continued)

Effect

Failure to include all financial activity in the general ledger increases the risk of incomplete or inaccurate financial reporting. This may lead to misstatements in the financial statements and could hinder the District's ability to make informed financial decisions.

Recommendation

We recommend that the District integrate the Activities Fund accounting system with its primary accounting software to ensure all transactions are captured in the general ledger in a timely and accurate manner. If integration is not feasible, management should implement procedures to reconcile the two systems monthly and ensure all financial activity is appropriately recorded in the main general ledger.

District's Response

The District will integrate the Activity Fund accounting system with the primary accounting software and will establish monthly reconciliation procedures.

2024-004: MISCLASSIFICATION OF GENERAL FUND EXPENDITURES

Criteria

Expenditures are required to be recorded in the appropriate fund to ensure accurate financial reporting and compliance with legal and regulatory requirements. Funds should be used only for their designated purposes, and transactions should be classified correctly at the time of initial recording.

Condition

During the audit, we identified instances where General Fund expenditures were recorded in the Activities Fund. This practice misclassifies expenditures and results in inaccuracies in the District's financial statements. The Activities Fund is not intended to serve as a clearing account for transactions that properly belong to other funds.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-004: MISCLASSIFICATION OF GENERAL FUND EXPENDITURES (Continued)

Cause

The misclassification appears to have been a matter of convenience, potentially due to a lack of clear procedures or staff training on proper fund usage and transaction classification.

Effect

Misclassifying expenditures can result in financial reporting inaccuracies, leading to a misrepresentation of the District's financial position and noncompliance with fund restrictions.

Recommendation

We recommend that the District implement procedures to ensure all expenditures are properly classified at the time of entry. Staff should receive training to understand the purpose and restrictions of each fund to avoid future misclassification. Additionally, the District should review and reclassify any improperly recorded transactions to the correct fund to ensure accurate financial reporting.

District's Response

The District will provide staff training on proper fund usage and classification and review prior transactions to ensure compliance and accuracy in financial reporting.

2024-005: MISSING PAYROLL DOCUMENTATION

Criteria

Federal regulations require that employee personnel files include signed contracts and completed I-9 forms. Signed contracts establish the terms of employment, including salary and responsibilities, while I-9 forms are legally required to verify an employee's eligibility to work in the United States.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-005: MISSING PAYROLL DOCUMENTATION (Continued)

Condition

During our payroll testing, we identified that signed contracts were missing for two employees, and required I-9 forms for some employees were not on file. This indicates deficiencies in the District's personnel file management and record-keeping practices.

Cause

The absence of these documents appears to result from a lack of robust procedures for ensuring complete and accurate personnel records during the hiring and onboarding process.

Effect

The lack of signed contracts increases the risk of disputes regarding employment terms and compliance issues related to payroll. Missing I-9 forms could expose the District to potential penalties for noncompliance with federal immigration laws.

Recommendation

We recommend that the District establish and enforce procedures to ensure that all required payroll documentation, including signed contracts and I-9 forms, is obtained and properly maintained in employee personnel files. Periodic reviews of personnel files should be conducted to verify that all documentation is complete and up to date.

District's Response

The District has implemented new procedures to ensure all required payroll documentation is properly maintained and will conduct periodic reviews of personnel files for completeness.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-006: RELATED PARTY TRANSACTIONS

Criteria

Sound governance practices and ethical standards require that individuals in positions of authority abstain from decision-making processes, including voting, when they have a direct or indirect financial interest. This is critical for ensuring transparency, avoiding conflicts of interest, and maintaining the integrity of governance decisions.

Condition

During our audit, we noted instances where Board members did not consistently abstain from voting on the approval of payments to themselves or their businesses.

Cause

The failure to abstain appears to be due to insufficient awareness of conflict-of-interest policies and legal requirements, as well as a lack of oversight during the voting process.

Effect

Allowing Board members to participate in approving claims that involve their financial interests undermines transparency and exposes the District to potential ethical and legal challenges.

Recommendation

We recommend that the District reinforce its conflict-of-interest policies and ensure that the Board members abstain from voting on any transactions in which they have a financial interest. These abstentions should be documented clearly in the Board meeting minutes. Additionally, the District should provide training to Board members to increase awareness of conflict-of-interest requirements.

District's Response

The District will provide training to Board members regarding conflict-of-interest policies and ensure abstentions are documented in meeting minutes to maintain transparency and compliance.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-007: BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures.

Condition

As explained in Note 3 to the financial statements, expenditures exceeded budgeted expenditures as follows: Employee Benefit Fund \$3,561, Special Building Fund \$24,165, and Activities Fund \$37,714.

Cause

Management did not amend the budget to allow for an increase in expenditures in excess of the original budget.

Effect

This is a violation of state law.

Recommendation

Management should amend the budget document before funds are expended in excess of the appropriated expenditures.

District's Response

The District will compare and review the budgeted amounts and amend future budget documents, if required.

SECTION III. FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

N/A - None

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024

FINDING 2023-001 INTERNAL CONTROL

A significant deficiency was reported in the prior audit because of a lack of segregation of duties among personnel.

CURRENT STATUS: A lack of segregation of duties exists for the 2023-24 fiscal year.

FINDING 2023-002 BUDGET NONCOMPLIANCE

A compliance finding was reported in the prior audit because the Special Building Fund exceeded the budgeted expenditures.

CURRENT STATUS: The Special Building Fund exceeded budget for the 2023-24 fiscal year.

CONTRACT OF EMPLOYMENT WITH SUPERINTENDENT

THIS CONTRACT is made by and between the Board of Education of the Colfax County School District 0123, a/k/a Schuyler Community Schools, hereinafter referred to as "the Board," and Dr. Bret Schroder, hereinafter referred to as "the Superintendent."

WITNESSETH: That in accordance with action taken by the Board, as recorded in the minutes of the Board meeting held on the 20th day of January, 2025, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the following terms and conditions:

1. Term of Contract. This Contract is for a term of two (2) years beginning on the 1st day of July, 2025, and expiring on the 30th day of June, 2027. A "contract year," for purposes of this Contract, shall be from July 1st to June 30th. The Superintendent's generally expected working days shall consist of all days Monday through Friday, but generally not Saturdays and Sundays and any holidays or leave days listed in Section 4. However, the Superintendent will work all days necessary to complete the Superintendent's duties, even if those are weekend days or holidays. The Superintendent shall keep complete and accurate records of working days and shall provide the Board of Education with a report of the accumulated working days at least quarterly.

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

3. Salary. The Superintendent's salary for the 2025-26 school year is (TBD). The parties commit to negotiate in good faith about the salary to be paid to the Superintendent for the 2025-26 and successive school years and agree that the salary amount shall not be less than the amount noted above. Said annual salary shall be paid in equal installments in accordance with the policy of the Board governing payment of certificated employees of the District.

In the event that the Superintendent is elected to any other office or offices of the Board of Education or in connection with the District, the Superintendent shall perform the duties of such other office or offices without remuneration other than that as provided in this Contract.

The District, acting by and through its Board of Education, reserves the right to adjust the annual salary during the term of this Contract, said salary adjustment, however, shall not reduce the annual salary to any lesser amount than that as above stated. Any adjustment in salary made during the term of this Contract shall be in the form of an amendment or complete restatement and shall become a part of this Contract; provided, however, that in making any such salary adjustment, it shall not be considered that the District has entered into a new Contract, nor shall the ending date of this Contract be thereby extended unless the Board of Education, by specific action, shall expressly extend such end date. In no event shall any such extension, together with the unexpired term of this Contract or any prior extension, be for a period in excess of three (3) years.

This Contract shall conform to the regulations governing deductions with reference to Mandatory Withholdings, Internal Revenue Service and Nebraska Department of Revenue Tax regulations, Social Security, and the Nebraska School Employees' Retirement Act. Other deductions may be withheld as required or otherwise agreed to by the parties to this Contract.

4. **Benefits.** As further consideration for the services to be performed by the Superintendent, it is agreed as follows.

A. **Leave Benefits.** Paid leave is available to the Superintendent when the following specific conditions are met: (1) the Superintendent is currently employed by the District; and (2) the paid leave day is taken on a day the Superintendent would otherwise be expected to be at work. **Vacation.** The Superintendent shall be allowed 20 working days of vacation leave during each contract year. The Superintendent must notify the board president of vacation days which he intends to take in advance of taking vacation days. Vacation shall not be taken at times that would interfere with the Superintendent's attendance at regularly scheduled Board meetings or at times when the Superintendent's duties require the Superintendent's attendance at school (e.g., beginning and end periods of the school year).

1. **Carry-over and Accumulation.** Vacation is to be used during each contract year. Any unused vacation days remaining from a prior contract year shall be subtracted from the number of vacation days the Superintendent is given for the following contract year, such that the total vacation days at the beginning of each contract year be twenty (20) days. Upon ending employment, unused vacation days available in the final contract year will be paid to the Superintendent at the Superintendent's daily per day rate of \$ _____.

2. **PTO Leave.** The Superintendent shall be allowed eleven (11) working days of PTO days at the beginning of each contract year, for the purpose of accommodating the Superintendent's need for sick, bereavement and/or personal days of leave. Upon ending employment, unused PTO days available in the final contract year that have not converted to sick days will be paid to the Superintendent at the Superintendent's daily per day rate of \$ _____.

3. **Carry-over and Accumulation of PTO Leave.** Unused PTO leave will be converted to sick leave and may be carried over from one contract year to the next succeeding contract year to a maximum of 50 sick leave days. Once the maximum is accumulated, no further PTO leave days will be available or granted for the ensuing contract year or years until the accumulated number of sick leave days is less than 50, and then only to the extent necessary to restore the total number of available sick leave days to the maximum of 50 days. There shall be no pay for unused sick _____.

Deleted: ; provided that there shall be no pay for unused vacation days in the event the Board determines that the Superintendent has engaged in misconduct which provides just cause for cancellation of this Contract.

Deleted: or PTO

leave either during or upon ending of employment.

4. Holidays. The following days shall ordinarily be considered holidays and not working days: Good Friday, July 4th, Labor Day, Thanksgiving, the day after Thanksgiving, Christmas Eve, Christmas Day, New Year's Day, and Memorial Day. However, there may be times where pressing business requires the Superintendent to work on such holidays and, in the event of such pressing business, the Superintendent will be expected to attend to such pressing business on such holiday.
 5. Log. The Superintendent shall maintain a current log of used leave days and shall present such log, upon request, to the Board President.
- B. Health and Dental Insurance. The District shall pay for health and dental insurance for which the Superintendent is qualified under the District's group insurance plan, with coverage equal to that provided to teachers.
 - C. Meetings and Dues. The Superintendent shall attend appropriate professional meetings at the local, state and national levels, provided that such attendance does not interfere with the proper performance of Superintendent's duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies. In addition, the District shall pay the Superintendent's annual dues to the Nebraska Council of School Administrators and may pay dues to other professional organizations suitable for the Superintendent's position upon the Superintendent's request.
 - D. Life Insurance. The Superintendent will be provided with term life insurance with a total death benefit of Fifty-Thousand Dollars (\$50,000) at District expense.
 - E. Transportation Expenses. The reasonable and necessary expenses of transportation required in the performance of Superintendent's official duties shall be reimbursed at the rate set annually by the Board for District travel or in accordance with the Internal Revenue Service's standard mileage rates.
 - F. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in the Superintendent's individual capacity or the Superintendent's official capacity as an agent or employee of the District, provided that the incident arose while the Superintendent was acting (or, in good faith, reasonably believed that the Superintendent was acting) within the scope of the Superintendent's employment with the District and the District is not in an adverse position in the legal proceedings.

- G. Avoidance of Fines or Penalties. The Board may elect *to* not provide any benefit set forth in the Contract in the event the Board determines, in its discretion, that the provision of the benefit would result in a fine, penalty, or would otherwise be deemed unlawful or contrary to the best interests of the School District. In the event that the Board makes such an election, then the Board shall negotiate with the Superintendent to obtain a like-benefit that would not result in a fine, penalty, or the like, and in the event such is not available, then the Superintendent's salary shall be grossed up in an amount equal to the cost savings from not providing the benefit (excluding the costs of fines and penalties).

5. **Duties.** The Superintendent is employed as the Superintendent. The Superintendent shall perform the duties of such position as are regularly and customarily expected for such positions and such duties and responsibilities as are set forth in Board Policy or Regulation for such position. The Superintendent shall be subject to such other duties as the Board may assign. The Superintendent agrees to devote full time to the assigned duties, provided that, with the advance agreement of the Board of Education, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties outside of employment with the District.

In performing the assigned duties, the Superintendent shall be governed by the policies, regulations, directions, and expectations of the Board of Education. The Superintendent shall, in all respects, diligently and faithfully perform the assigned duties to the best of the Superintendent's professional ability. Regular, dependable, in-person attendance at meetings of the Board and committees of the Board, and other assigned duties, is an essential function of the Superintendent's position.

6. **Board-Superintendent Relationship.** The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District and shall have primary responsibility for implementation of Board policy. The Superintendent shall be responsible for development of policies for adoption by the Board and for development of regulations and rules consistent with Board policy. In the absence of Board policy on matters which require prompt action, the Superintendent shall have the authority to act using the Superintendent's professional judgment and consistent with legal requirements; provided that the Superintendent shall report the nature of the matter and the action taken to the Board no later than the next regularly scheduled Board meeting. The parties agree, individually and collectively, to promptly refer all criticism, complaints, and suggestions called to their attention to the Superintendent for action, study or recommendation, as appropriate. The parties further agree that a good and positive working relationship between the Board and the Superintendent is an essential function of the Superintendent's position and a material term of this Contract.

7. **Evaluation of the Superintendent.** The Superintendent shall be evaluated twice during the first contract year and once during each subsequent contract year, unless the Board deems additional evaluations are appropriate. The Superintendent shall receive a copy of the evaluation and shall have the right to submit a response to the evaluation, which response shall be placed in the Superintendent's personnel file. By November 1st of each contract year, the Superintendent shall remind the Board President of the need to evaluate the Superintendent.

Nothing in this Paragraph prevents the Board, or individual Board members, from providing additional feedback to the Superintendent outside of a formal evaluation.

8. Contract Termination. In the event the Superintendent violates any of the provisions of this Contract, or performs any act, or does anything which is materially harmful to the District, or which substantially inhibits the Superintendent's ability to discharge the duties as set forth herein, including, but not limited to: (1) becoming legally disqualified to perform as a superintendent in the State of Nebraska; (2) participation in any fraud; (3) causing any intentional damage to property; (4) engaging in any unlawful act; (5) any representations in this Contract being determined to be false or incorrect; (6) failure to indicate in writing, upon request by the Board President, whether the Superintendent desires to remain employed by the District and extend this Contract beyond the Contract's current end date; (7) failing to establish and maintain a good and positive working relationship with the Board; (8) lying or making a material misrepresentation or omission during the job application process; and/or (9) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties; then the Superintendent may be discharged in accordance with applicable law. Suspension or other disciplinary action may be implemented by the Board President and enforced in accordance with applicable law. Upon lawful cancellation or the ending of this Contract, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such ending bears to the twelve months in the annual salary period in which ending occurs. Any portion of the salary paid, but not earned, prior to the date of the ending of this Contract, and any sums owing to the District by the Superintendent, shall be set off from sums due to the Superintendent and, if the sums owing to the District are in excess of the sums due the Superintendent, the amount owing shall be immediately refunded by the Superintendent.

9. Residency. The Superintendent shall reside within the School District's boundaries during the term of this Contract.

10. Representations and Legal Requirements. The Superintendent affirms that: (1) the Superintendent holds or will hold a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this Contract and any extensions of this Contract; (2) the required certificate to perform the assigned duties shall be registered as required by law; it being understood and agreed to that this Contract is not valid until the required certificate is registered in accordance with law and that the Superintendent shall not be compensated for any services performed prior to the date of registration of this certificate; and (3) the Superintendent is not under contract with another board of education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this Contract.

The Superintendent further warrants and represents as follows: (1) all information set forth in the Superintendent's application for employment and other information provided by the Superintendent in seeking employment is true and accurate, and if said information ceases to be

true, Superintendent **will** advise the Board of Education immediately; (2) Superintendent has never been convicted or plead no contest or otherwise been adjudicated as having committed a felony, any other offense involving moral turpitude, or any other offense involving abuse, neglect, or sexual misconduct as defined in Sections 003.12 through 003.14 of 92 NAC 21; and (3) Superintendent has not suffered suspension or revocation of any educational professional license or certificate, nor voluntarily surrendered such a license or certificate where charges or potential charges were pending or imminent.

11. Release of Contract. There shall be no penalty for release by the Superintendent from this Contract so long as the resignation becomes effective at the end of the remaining term of the Contract.

12. Governing Laws. The parties shall be governed by all applicable Nebraska and federal laws, rules, and regulations in performance of their respective duties and obligations under this Contract.

13. Amendments and Severability. This Contract may be modified or amended only in writing, duly authorized and executed by the Superintendent and the Board. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

The failure to return a signed copy of this Contract to the President or Secretary of the Board of Education on or before February 15, 2024 shall constitute a rejection by the Superintendent of the offer of employment.

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

Executed by the Board this 20th day of January, 2025.

President, Board of Education

ATTEST: _____
Secretary, Board of Education

Executed by the Superintendent this 20th day of January, 2025.

Superintendent

| PINNACLE BANK | | | | | | | |
|------------------------------|----------------|--|--|--|--|--|--|
| ACCOUNT NICKNAME | ACCOUNT NUMBER | ACCESS | | | | | |
| Employee Benefit Plan | 800566985 | Gisela Chavez Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |
| ICS General Account | 800568082 | Gisela Chavez Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |
| ICS-Building Fund | 800568090 | Gisela Chavez Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |
| ICS-QCPF | 800568104 | Gisela Chavez Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |
| Dist #123-General Fund | 800575895 | Gisela Chavez Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |
| Qual School Const Bond/QCPUF | 800575917 | Gisela Chavez Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |
| Student Fees | 800575941 | Gisela Chavez Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |

| | | | | | | | |
|---------------------------------------|--|-----------|------------------|--|--|--|--|
| Cooperative Fund | | 800575984 | Gisela Chavez | | | | |
| | | | Bret Schroder | | | | |
| | | | William Robinson | | | | |
| | | | Rich Brabec | | | | |
| | | | Amanda Jedlicka | | | | |
| Special Bldg Fund | | 800576042 | Gisela Chavez | | | | |
| | | | Bret Schroder | | | | |
| | | | William Robinson | | | | |
| | | | Rich Brabec | | | | |
| | | | Amanda Jedlicka | | | | |
| Tax Collection Acct/Bond Fund | | 800576557 | Gisela Chavez | | | | |
| | | | Bret Schroder | | | | |
| | | | William Robinson | | | | |
| | | | Rich Brabec | | | | |
| | | | Amanda Jedlicka | | | | |
| Depreciation Fund Money Market | | 800576891 | Gisela Chavez | | | | |
| | | | Bret Schroder | | | | |
| | | | William Robinson | | | | |
| | | | Rich Brabec | | | | |
| | | | Amanda Jedlicka | | | | |
| CD - Depreciation Fund | | 800011255 | Gisela Chavez | | | | |
| | | | Bret Schroder | | | | |
| | | | William Robinson | | | | |
| | | | Rich Brabec | | | | |
| | | | Amanda Jedlicka | | | | |

| Bank of Valley | | | | | | | |
|---|----------------|---|--|--|--|--|--|
| ACCOUNT NICKNAME | ACCOUNT NUMBER | ACCESS | | | | | |
| ICS ACCOUNT Activities Sweep Account Bank of The Valley | 440057 | Vanessa Stanek Bret Schroder William Robinson Rich Brabec Amanda Jedlicka | | | | | |
| Activity Account Bank of The Valley | 440057 | Vanessa Stanek Bret Schroder William Robinsom Rich Brabec Amanda Jedlicka | | | | | |

| HOMESTEAD | | | | | | | |
|-----------------------------|--|----------------|--|------------------|--|--|--|
| ACCOUNT NICKNAME | | ACCOUNT NUMBER | | ACCESS | | | |
| Schuyler Central Lunch Fund | | 500004933 | | Gisela Chavez | | | |
| | | | | Bret Schroder | | | |
| | | | | William Robinson | | | |
| | | | | Rich Brabec | | | |
| | | | | Amanda Jedlicka | | | |
| Depreciation Fund | | 500070308 | | Gisela Chavez | | | |
| | | | | Bret Schroder | | | |
| | | | | William Robinson | | | |
| | | | | Rich Brabec | | | |
| | | | | Amanda Jedlicka | | | |
| Building Fund | | 500302690 | | Gisela Chavez | | | |
| | | | | Bret Schroder | | | |
| | | | | William Robinson | | | |
| | | | | Rich Brabec | | | |
| | | | | Amanda Jedlicka | | | |

COMMERCIAL LEASE AGREEMENT

THIS LEASE (this "Lease") dated this 1st day of January, 2025

BETWEEN:

Sizeable Storage Solutions of 1453 Co Rd M, Rogers, NE 68659, USA
Telephone: (402) 615-0471
(the "Landlord")

OF THE FIRST PART

- AND -

Schuyler Community Schools of 120 West 20th St, Schuyler, NE 68661
Telephone: (402) 352-3527
(the "Tenant")

OF THE SECOND PART

IN CONSIDERATION OF the Landlord leasing certain premises to the Tenant, the Tenant leasing those premises from the Landlord and the mutual benefits and obligations set forth in this Lease, the receipt and sufficiency of which consideration is hereby acknowledged, the Parties to this Lease (the "Parties") agree as follows:

Definitions

1. When used in this Lease, the following expressions will have the meanings indicated:
 - a. "Additional Rent" means all amounts payable by the Tenant under this Lease except Base Rent, whether or not specifically designated as Additional Rent elsewhere in this Lease;
 - b. "Building" means all buildings, improvements, equipment, fixtures, property and facilities from time to time located at 1317 Gold Avenue, Schuyler, NE 68661, USA, as from time to time altered, expanded or reduced by the Landlord in its sole discretion;
 - c. "Common Areas and Facilities" mean:
 - i. those portions of the Building areas, buildings, improvements, facilities, utilities, equipment and installations in or forming part of the Building which from time to time are not designated or intended by the Landlord to be leased to tenants of the Building including, without limitation, exterior weather walls, roofs, entrances and exits, parking areas, driveways, loading docks and area, storage, mechanical and electrical rooms,

areas above and below leasable premises and not included within leasable premises, security and alarm equipment, grassed and landscaped areas, retaining walls and maintenance, cleaning and operating equipment serving the Building; and

- ii. those lands, areas, buildings, improvements, facilities, utilities, equipment and installations which serve or are for the useful benefit of the Building, the tenants of the Building or the Landlord and those having business with them, whether or not located within, adjacent to or near the Building and which are designated from time to time by the Landlord as part of the Common Areas and Facilities;
- d. "Leasable Area" means with respect to any rentable premises, the area expressed in square feet of all floor space including floor space of mezzanines, if any, determined, calculated and certified by the Landlord and measured from the exterior face of all exterior walls, doors and windows, including walls, doors and windows separating the rentable premises from enclosed Common Areas and Facilities, if any, and from the center line of all interior walls separating the rentable premises from adjoining rentable premises. There will be no deduction or exclusion for any space occupied by or used for columns, ducts or other structural elements;
- e. "Premises" means the warehouse space at 1317 Gold Avenue, Schuyler, NE 68661, USA;
- f. "Rent" means the total of Base Rent and Additional Rent.

Intent of Lease

- 2. It is the intent of this Lease and agreed to by the Parties to this Lease that rent for this Lease will be on a gross rent basis meaning the Tenant will pay the Base Rent and any Additional Rent and the Landlord will be responsible for all other service charges related to the Premises and the operation of the Building save as specifically provided in this Lease to the contrary.

Leased Premises

- 3. The Landlord agrees to rent to the Tenant the warehouse space municipally described as 1317 Gold Avenue, Schuyler, NE 68661, USA (the "Premises"). The Premises are more particularly described as follows: East side of building which includes 4 bays for large vehicles plus shelving on the west wall of this half of the building.

The Premises will be used for only the following permitted use (the "Permitted Use"):
Bus Barn and School storage.

- 4. While the Tenant, or an assignee or subtenant approved by the Landlord, is using and occupying the Premises for the Permitted Use and is not in default under the Lease, the Landlord agrees not to Lease space in the Building to any tenant who will be conducting in such premises as its principal business,

the services of: Bus Barn and School storage.

5. No pets or animals are allowed to be kept in or about the Premises or in any common areas in the Building containing the Premises.
6. Subject to the provisions of this Lease, the Tenant is entitled to the use of parking (the "Parking") on or about the Premises. Only properly insured motor vehicles may be parked in the Tenant's Parking.

Term

7. The term of the Lease commences at 12:00 noon on January 1, 2025 and ends at 12:00 noon on January 1, 2026 (the "Term").
8. Should the Tenant remain in possession of the Premises with the consent of the Landlord after the natural expiration of this Lease, a new contract will be created between the Landlord and the Tenant which will be subject to all the terms and conditions of this Lease but will be terminable upon either party giving one month's notice to the other party.
9. Upon 30 days' notice, the Landlord may terminate the tenancy under this Lease if the Tenant has defaulted in the payment of any portion of the Rent when due.
10. Upon 30 days' notice, the Landlord may terminate the tenancy under this Lease if the Tenant fails to observe, perform and keep each and every of the covenants, agreements, stipulations, obligations, conditions and other provisions of this Lease to be observed, performed and kept by the Tenant and the Tenant persists in such default beyond the said 30 days' notice.

Rent

11. Subject to the provisions of this Lease, the Tenant will pay a base rent of \$ 7200.00, payable per quarter, for the Premises (the "Base Rent"), without setoff, abatement or deduction. In addition to the Base Rent, the Tenant will pay for any building repairs needed for damage incurred by buses, bus drivers or school maintenance staff. Example: door damage or door frame damage.
12. The Tenant will pay the Base Rent on or before the first of each and every quarter of the Term to the Landlord at 1453 Road M, Rogers, NE 68659, or at such other place as the Landlord may later designate. Dates of payment are Jan. 1, 2025; April 1, 2025; July 1, 2025; Oct. 1, 2025.
13. No acceptance by the Landlord of any amount less than the full amount owed will be taken to operate as a waiver by the Landlord for the full amount or in any way to defeat or affect the rights and remedies of the Landlord to pursue the full amount.

Use and Occupation

14. The Tenant will continuously occupy and utilize the entire Premises in the active conduct of its business

in a reputable manner on such days and during such hours of business as may be determined from time to time by the Landlord.

15. The Tenant covenants that the Tenant will carry on and conduct its business from time to time carried on upon the Premises in such manner as to comply with all statutes, bylaws, rules and regulations of any federal, state, municipal or other competent authority and will not do anything on or in the Premises in contravention of any of them.
16. The Tenant covenants that the Tenant will carry on and conduct its business from time to time carried on upon the Premises in such manner as to comply with any statute, including any subordinate legislation, which is in force now or in the future and taking into account any amendment or re-enactment, or any government department, local authority, other public or competent authority or court of competent jurisdiction and of the insurers in relation to the use, occupation and enjoyment of the Building (including in relation to health and safety compliance with the proper practice recommended by all appropriate authorities).

Quiet Enjoyment

17. The Landlord covenants that on paying the Rent and performing the covenants contained in this Lease, the Tenant will peacefully and quietly have, hold, and enjoy the Premises for the agreed term.

Distress

18. If and whenever the Tenant is in default in payment of any money, whether hereby expressly reserved or deemed as Rent, or any part of the Rent, the Landlord may, without notice or any form of legal process, enter upon the Premises and seize, remove and sell the Tenant's goods, chattels and equipment from the Premises or seize, remove and sell any goods, chattels and equipment at any place to which the Tenant or any other person may have removed them, in the same manner as if they had remained and been distrained upon the Premises, all notwithstanding any rule of law or equity to the contrary, and the Tenant hereby waives and renounces the benefit of any present or future statute or law limiting or eliminating the Landlord's right of distress.

Overholding

19. If the Tenant continues to occupy the Premises without the written consent of the Landlord after the expiration or other termination of the Term, then, without any further written agreement, the Tenant will be a month-to-month tenant at a minimum monthly rental equal to twice the Base Rent and subject always to all of the other provisions of this Lease insofar as the same are applicable to a month-to-month tenancy and a tenancy from year to year will not be created by implication of law.

Additional Rights on Reentry

-
20. If the Landlord reenters the Premises or terminates this Lease, then:
- a. notwithstanding any such termination or the Term thereby becoming forfeited and void, the provisions of this Lease relating to the consequences of termination will survive;
 - b. the Landlord may use such reasonable force as it may deem necessary for the purpose of gaining admittance to and retaking possession of the Premises and the Tenant hereby releases the Landlord from all actions, proceedings, claims and demands whatsoever for and in respect of any such forcible entry or any loss or damage in connection therewith or consequential thereupon;
 - c. the Landlord may expel and remove, forcibly, if necessary, the Tenant, those claiming under the Tenant, and their effects, as allowed by law, without being taken or deemed to be guilty of any manner of trespass;
 - d. in the event that the Landlord has removed the property of the Tenant, the Landlord may store such property in a public warehouse or at a place selected by the Landlord, at the expense of the Tenant. If the Landlord feels that it is not worth storing such property given its value and the cost to store it, then the Landlord may dispose of such property in its sole discretion and use such funds, if any, towards any indebtedness of the Tenant to the Landlord. The Landlord will not be responsible to the Tenant for the disposal of such property other than to provide any balance of the proceeds to the Tenant after paying any storage costs and any amounts owed by the Tenant to the Landlord;
 - e. the Landlord may relet the Premises or any part of the Premises for a term or terms which may be less or greater than the balance of the Term remaining and may grant reasonable concessions in connection with such reletting including any alterations and improvements to the Premises;
 - f. after reentry, the Landlord may procure the appointment of a receiver to take possession and collect rents and profits of the business of the Tenant, and, if necessary to collect the rents and profits the receiver may carry on the business of the Tenant and take possession of the personal property used in the business of the Tenant, including inventory, trade fixtures, and furnishings, and use them in the business without compensating the Tenant;
 - g. after reentry, the Landlord may terminate the Lease on giving 5 days' written notice of termination to the Tenant. Without this notice, reentry of the Premises by the Landlord or its agents will not terminate this Lease;
 - h. the Tenant will pay to the Landlord on demand:
 - i. all rent, Additional Rent and other amounts payable under this Lease up to the time of reentry or termination, whichever is later;
-

-
- ii. reasonable expenses as the Landlord incurs or has incurred in connection with the reentering, terminating, reletting, collecting sums due or payable by the Tenant, realizing upon assets seized; including without limitation, brokerage, fees and expenses and legal fees and disbursements and the expenses of keeping the Premises in good order, repairing the same and preparing them for reletting; and
 - iii. as liquidated damages for the loss of rent and other income of the Landlord expected to be derived from this Lease during the period which would have constituted the unexpired portion of the Term had it not been terminated, at the option of the Landlord, either:
 - i. an amount determined by reducing to present worth at an assumed interest rate of 12% per annum all Base Rent and estimated Additional Rent to become payable during the period which would have constituted the unexpired portion of the Term, such determination to be made by the Landlord, who may make reasonable estimates of when any such other amounts would have become payable and may make such other assumptions of the facts as may be reasonable in the circumstances; or
 - ii. an amount equal to the Base Rent and estimated Additional Rent for a 6months.

Inspections and Landlord's Right to Enter

21. During the Term and any renewal of this Lease, the Landlord and its agents may enter the Premises to make inspections or repairs. Except where the Landlord or its agents consider it an emergency, the Landlord will provide the Tenant with written notice 24 hours prior to entering.

Renewal of Lease

22. Upon giving written notice no later than 60 days before the expiration of the Term, the Tenant may renew this Lease for an additional term. All terms of the renewed lease will be the same except for any signing incentives/inducements and this renewal clause and the amount of the rent. If the Landlord and the Tenant cannot agree as to the amount of the rent, the amount of the rent will be determined by mediation. The rent should be determined taking into consideration the market rent of similarly improved premises in the market, as well as the location, use, age, and size of premises.

Utilities and Other Costs

23. The Landlord is responsible for the payment of the following utilities and other charges in relation to the Premises: electricity, natural gas, water and sewer.
24. The Tenant is responsible for paying to the Landlord the following utilities and other charges:
-

telephone, internet and cable.

Insurance

25. The Tenant is hereby advised and understands that the personal property of the Tenant is not insured by the Landlord for either damage or loss, and the Landlord assumes no liability for any such loss. The Tenant is advised that, if insurance coverage is desired by the Tenant, the Tenant should inquire of Tenant's insurance agent regarding a Tenant's policy of insurance.
26. The Landlord is responsible for procuring basic building insurance covering losses by fire, lightening, wind, hail or acts of vandalism.
27. The Tenant is responsible for the cost of fixing damages to the overhead doors or door frames incurred by buses, bus drivers or any other individual that is there because of the school district.
28. The Tenant is responsible for insuring the Premises for liability insurance.
29. The Tenant will provide proof of such insurance to the Landlord upon request.

Abandonment

30. If at any time during the Term, the Tenant abandons the Premises or any part of the Premises, the Landlord may, at its option, enter the Premises by any means without being liable for any prosecution for such entering, and without becoming liable to the Tenant for damages or for any payment of any kind whatever, and may, at the Landlord's discretion, as agent for the Tenant, relet the Premises, or any part of the Premises, for the whole or any part of the then unexpired Term, and may receive and collect all rent payable by virtue of such reletting, and, at the Landlord's option, hold the Tenant liable for any difference between the Rent that would have been payable under this Lease during the balance of the unexpired Term, if this Lease had continued in force, and the net rent for such period realized by the Landlord by means of the reletting. If the Landlord's right of reentry is exercised following abandonment of the premises by the Tenant, then the Landlord may consider any personal property belonging to the Tenant and left on the Premises to also have been abandoned, in which case the Landlord may dispose of all such personal property in any manner the Landlord will deem proper and is relieved of all liability for doing so.

Attorney Fees

31. All costs, expenses and expenditures including and without limitation, complete legal costs incurred by the Landlord on a solicitor/client basis as a result of unlawful detainer of the Premises, the recovery of any rent due under the Lease, or any breach by the Tenant of any other condition contained in the Lease, will forthwith upon demand be paid by the Tenant as Additional Rent. All rents including the Base Rent and Additional Rent will bear interest at the rate of 12% per annum from the due date until
-

paid.

Governing Law

32. It is the intention of the Parties to this Lease that the tenancy created by this Lease and the performance under this Lease, and all suits and special proceedings under this Lease, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of Nebraska, without regard to the jurisdiction in which any action or special proceeding may be instituted.

Severability

33. If there is a conflict between any provision of this Lease and the applicable legislation of the State of Nebraska (the 'Act'), the Act will prevail and such provisions of the Lease will be amended or deleted as necessary in order to comply with the Act. Further, any provisions that are required by the Act are incorporated into this Lease.

Assignment and Subletting

34. The Tenant will not assign this Lease, or sublet or grant any concession or license to use the Premises or any part of the Premises. An assignment, subletting, concession, or license, whether by operation of law or otherwise, will be void and will, at the Landlord's option, terminate this Lease.

Additional Provisions

35. Rental payment for this property will be done on a quarterly basis. 1st Payment is Jan. 1, 2025, 2nd payment is April 1, 2025, 3rd payment is July 1, 2025, 4th Payment is October 1, 2025.

Care and Use of Premises

36. The Tenant will promptly notify the Landlord of any damage, or of any situation that may significantly interfere with the normal use of the Premises.
37. Vehicles which the Landlord reasonably considers unsightly, noisy, dangerous, improperly insured, inoperable or unlicensed are not permitted in the Tenant's parking stall(s), and such vehicles may be towed away at the Tenant's expense. Parking facilities are provided at the Tenant's own risk. The Tenant is required to park in only the space allotted to them.
38. The Tenant will not make (or allow to be made) any noise or nuisance which, in the reasonable opinion of the Landlord, disturbs the comfort or convenience of other tenants.
-

- 39. The Tenant will not engage in any illegal trade or activity on or about the Premises.
- 40. The Landlord and Tenant will comply with standards of health, sanitation, fire, housing and safety as required by law.

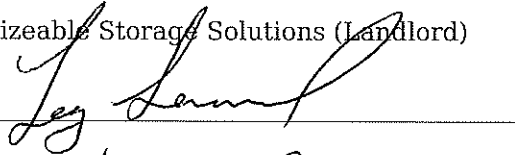
Surrender of Premises

- 41. At the expiration of the lease term, the Tenant will quit and surrender the Premises in as good a state and condition as they were at the commencement of this Lease, reasonable use and wear and damages by the elements excepted.

Rules and Regulations

- 42. The Tenant will obey all rules and regulations posted by the Landlord regarding the use and care of the Building, parking lot and other common facilities that are provided for the use of the Tenant in and around the Building on the Premises.
- 43. This Lease will constitute the entire agreement between the Landlord and the Tenant. Any prior understanding or representation of any kind preceding the date of this Lease will not be binding on either party to this Lease except to the extent incorporated in this Lease. In particular, no warranties of the Landlord not expressed in this Lease are to be implied.

Sizeable Storage Solutions (Landlord)



Date: 1-11-25

Schuyler Community Schools (Tenant)

Superintendent: _____

Date: _____

Board President: _____

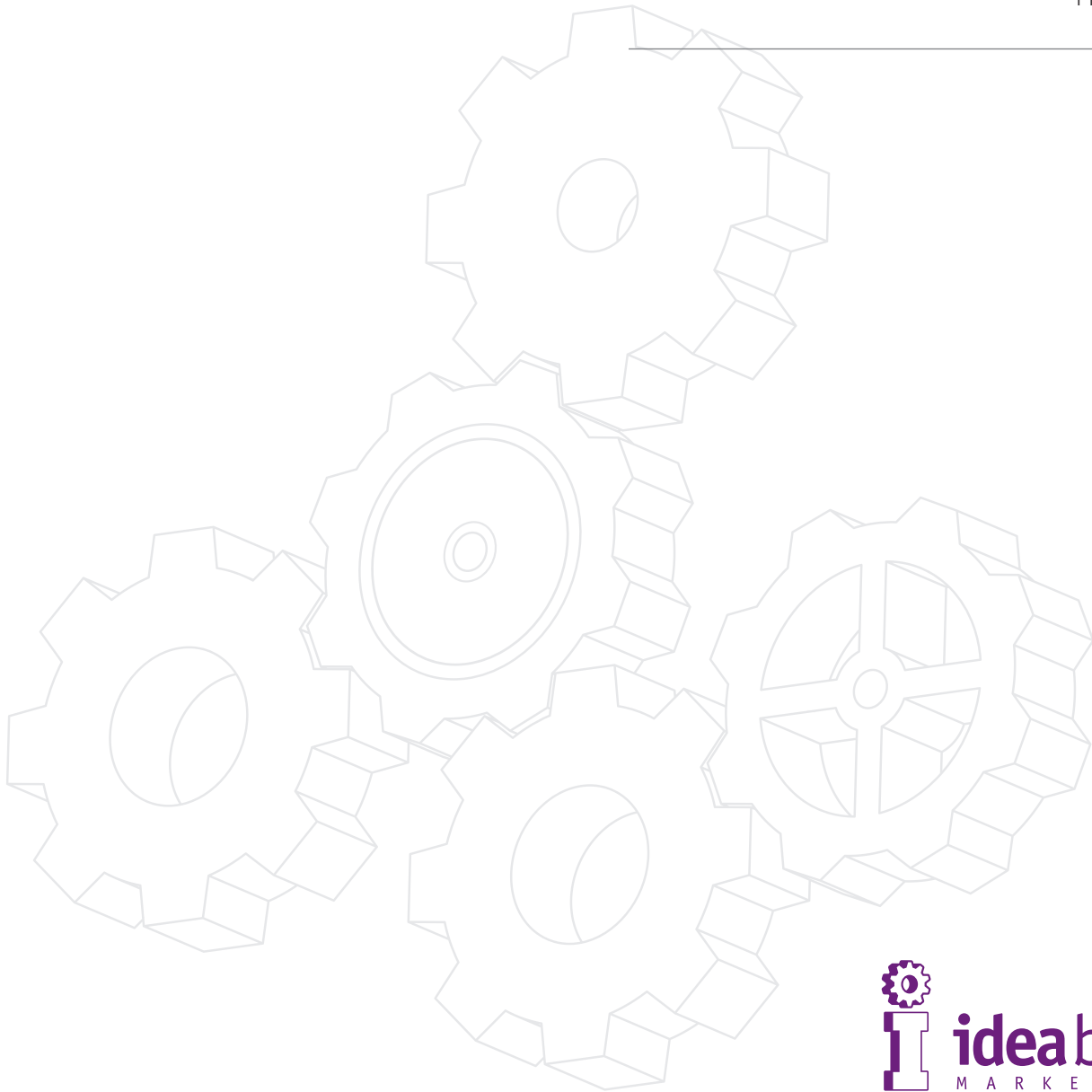
Date: _____

ANNUAL REPORT PROPOSAL

PREPARED FOR

SCHUYLER COMMUNITY SCHOOL

11.08.24



Bret,

It was great to talk with you about the Schuyler district and how we could support both an annual report and help with ongoing district communication.

At IdeaBank Marketing, we are strategic and creative professionals dedicated to forward thinking clients. We spend time doing what we are good at for people we trust are good at what they do.

I've included an estimate for your approval, along with a brief outline of the timeline.

In summary, for the annual report: We will continue our conversation about what you want to accomplish, areas where you'd like to improve understanding in the community or something you'd really like to celebrate. Once we do that, I get to work. We will do interviews and I'll come out and take photos. We'll design the report, complete with graphics with data from your NEP profile page or other data you want to highlight. Once you proof it and approve it, we get it printed and mailed out. I've also included additional copies in English and Spanish to be delivered to you at the district office to have on hand for visitors.

For the ongoing district communication support: It's a fun process. I'll meet with you and your district leadership team to get started. In the spring we'll conduct a survey of staff, parents, students and the community. I'll develop a district communication plan based on our conversations and the surveys, and present that plan to the board of education.

This plan would also include support with content and labor on each year's annual report and other projects you may need help with.

Most importantly, it also includes on-call communications consulting as needed. If you're experiencing a crisis, I'm a call away to support you with communication strategy.

I'm excited to work with you. I'm certain you will see an impact through the community's improved understanding, support and pride of their local public school district.

Thank you for your consideration,

A handwritten signature in black ink, appearing to read "Jack E. Sheard". The signature is fluid and cursive, with a large loop at the end.

Jack Sheard
Owner + Marketing Strategist
IdeaBank Marketing

Building a Relationship

At IdeaBank, we encourage a give-and-take relationship with our clients. We do not dictate strategy and tactics to you. Instead, we develop strategy jointly with you. After all, you know your business better than we do. What we bring to the table is a knowledge of marketing communications and the perspective of an “outsider” who asks the curious questions that lead to better communication and better marketing.

It does not take us long to get a working knowledge of a client’s business. Although every new account presents a challenge to us, we have established a reputation as a “quick study” agency — a group of competent, intelligent people who are able to get a quick grasp on a client’s product, market and goals.

Our primary objective is to develop a strong market position for you within your industry. Through smart marketing, strong creative and continued evaluation, we focus on your marketing message and use it repeatedly to create a strong, clear identity in the minds of your target audiences.

IdeaBank is not just an advertising agency, and we’re not just a web developer or a design boutique. We are a marketing communications firm that happens to do advertising, web development and design. The last thing you need is an “ad factory” or just a pretty website. From experience, we know marketing makes your advertising and website work.

OUR MISSION

Provide proactive marketing solutions and client support that exceeds expectations. Yeah, we do cool stuff, but only if it gets results. It’s all about client results, not agency resumés.

OUR VISION

**Strategic and creative professionals
dedicated to forward-thinking clients.**

Our 4D Process

HOW WE COMPLETE PROJECTS.

You may realize that your business or organization needs a particular marketing product, like a video, brochure or website. But have you considered how that fits within your entire marketing plan? In our 4D Process, we Discover, Define, Develop and Deliver to meet your goals with a strategic approach to marketing.

1 Discover

We begin by learning about you. We ask questions to understand the big picture — your business, its vision, mission and goals — as well as your immediate needs. We help identify your ideal client, the target audience for your marketing.

2 Define

Your answers to our big-picture and fine-detail questions help us define a strategy and formulate a plan for your marketing. We will help you reach your target audience and define success based on your goals.

3 Develop

You may have heard the expression, “Plan the work and work the plan.” We execute the plan we’ve formed with you by developing the right messages to reach your audience and producing creative assets that align with your goals.

4 Deliver

We put the finished work in front of your target audience, but we don’t stop there. We monitor and measure the results to determine if our efforts are meeting your goals and we adjust as necessary.

Our Education Communication Process

Jack Sheard is our education communication and marketing strategist. Jack spent eight years coordinating marketing and communications at a 10,000-student Nebraska school district, leading communication on strategic planning, curriculum adoption, a successful bond issue, shooting threats, student and staff deaths, viral stories, media management and more.

At IdeaBank Marketing, our Education Communication Plans are custom designed for each school district using a the best practice of the four-step process: Research, Planning, Implementation and Evaluation.

1 Research

We start with a series of Discovery meetings and planning sessions with the superintendent and leadership team to identify the district's goals and communication needs, as well as the audiences and current practices in place. At this point, we will conduct a surveys of all staff, all parents, select students and the community at large to identify the communication preferences of each audience, as well as their current perception of key district messages.

2 Planning

Utilizing the research, we will work with district leaders to develop audience preferences and baselines for the communication plan. We will also create crisis communication plans and media interaction processes. The communication plan will also identify key messages and methods for the year for the district to focus on to help improve the perception within the target audiences.

3 Implementation

To ensure the communication plan is effective, IdeaBank will also help with implementation. We will set you up to succeed! We also provide content throughout the year, including development of a theme for the district for the year, stories about key areas of the district and work on your annual report, all strategically tied to needs outlined in the communication plan.

4 On-call consultation

Utilizing Jack's experience with school communication and marketing, IdeaBank provides you with advice and consultation on any topic. You also have Jack on-call to answer questions and provide service, along with the rest of the experts at IdeaBank. Jack will be your district's personal communication strategist and on-call consultant.

Strategy First

DISCOVERY

IdeaBank is an experienced communications, marketing and advertising firm. We have earned a reputation for producing quality, creative communications work that gets results– without costing an arm and a leg. But one thing we refuse to overlook is that strategy comes before creative. It is essential that we know and understand your situation and your audience inside and out before making recommendations. This type of approach, although time-consuming at the beginning, has proven beneficial in both efficiency and cost effectiveness over the long run.

- **Why You Need Strategy Before Tactics**

- » You might be trying to “speak” to anyone and everyone
- » You’re not sure what tactics make sense right now
- » You’re not sure if you’re making an impact or moving the needle
- » You’re struggling to stand out from competitors or competing messages

The answers to the problems above aren’t found in Social Media, Web Content, Billboards, Print Materials – these are strategy problems that can only be addressed with strategy solutions.

- **Once we develop a marketing strategy that is perfect for your organization, you’ll discover that:**

- » You can reach an audience that’s ideal for you and your messages
- » You can stand out in ways that make the competition irrelevant
- » You can know confidently what you should and should not be doing
- » You can identify the most effective ways to appeal to most appropriate audience
- » You will gain credibility and respect from those you serve

We are dedicated to working in partnership with our clients. We understand and appreciate that you know your business better than we can ever hope to. We marry our agency’s abilities with your knowledge to create a synergistic relationship that delivers results.

Timeline: Annual Report

Discovery

2 Weeks

Determine stories and content; conduct interviews via email.

Content Creation

2 Weeks

Write content.

On-Site Visit/Graphic Creation

1-2 Weeks

On-site visit to take photos; create graphics and start design.

Client Approval

2 Weeks

Finalize design; proof out, translation completed.

Upon Approval

Send to print & mail out.

The entire process from district approval to in mailboxes is 2-3 months, depending on scheduling and timing.

Timeline depends on both IdeaBank meeting deadlines and your team providing information, content and approvals in a timely manner.

Timeline: Education Impact Plan

January

Discovery meeting with district leadership

March

District survey to staff, students, parents, community

June

Present 2025-2026 communication plan to board of education

August

Support start of school year

October-December

Production of 2024-2025 annual report

On-call communication/strategy consultation when needed.

Timeline depends on both IdeaBank meeting deadlines and your team providing information, content and approvals in a timely manner.

Your Investment: Annual Report Only

The prices on this page should be considered a budgetary estimate. If you decide to work with us, we'll finalize the details of the project before providing a quote and project agreement.

Deliverables

- Mailed annual report to all addresses in the school district boundaries.
- Additional English and Spanish copies sent to the district (500 each)

Labor **\$2,800 - \$3,900**

- Strategy
- Copywriting/Translation
- Photography
- Design
- Other production

Printing **\$2,500 - \$3,000**

Mailing/Shipping **\$300 - \$400**

TOTAL **\$5,600 - \$7,300**

**This estimate is based on the specifications listed in this document and is valid for 90 days. We reserve the right to submit a revised estimate should the parameters of the project significantly change or 90 days after the date on this proposal.*

Your Investment: Three-Year Education Impact Report

(Including Annual Report)

The prices on this page should be considered a budgetary estimate. If you decide to work with us, we'll finalize the details of the project before providing a quote and project agreement.

Deliverables

- District communication survey
- Annual district communication plan (including document and presentation to board)
- Support with strategic communications during year
- Content for annual report
- On-call communication/strategy consultation when needed.
- Mailed annual report to all addresses in the school district boundaries.
- Additional English and Spanish copies sent to the district (500 each)

Monthly **\$1,500**

- District survey (in year one)
- Annual report content/labor
- On-call communication/strategy consultation when needed.
- District communication plan
- Additional content and communication support

Annual Report Expenses **\$7,150 - \$7,750**

Printing **\$6,500 - \$7,000**

Mailing/Shipping **\$650 - \$750**

TOTAL **\$25,150 - \$25,300/year**

**This estimate is based on the specifications listed in this document and is valid for 90 days. We reserve the right to submit a revised estimate should the parameters of the project significantly change or 90 days after the date on this proposal.*

AGENCY PROFILE

Our Capabilities

At IdeaBank Marketing, we've been producing comprehensive marketing plans since 1982 for businesses and organizations all over central Nebraska and beyond. As a full-service agency, IdeaBank creates superior marketing products AND makes them work together to meet your objectives — and deliver results!

MARKETING

- Annual Marketing Plans
- Campaign Development
- Online Marketing
- Event Marketing
- Media Planning & Buying

BRANDING

- Brand Development
- Logos + Corporate Identity
- Brand Management
- Public Relations
- Customer Experience

DIGITAL

- Web Design + Development
- Social Marketing
- Search Engine Marketing
- Email Marketing
- Direct Mail

COPY

- Slogans + Branding Statements
- Ads + Commercials
- Press Releases + PR
- Blogs + Web Content
- TV Commercials

DESIGN

- Print Advertising
- Brochures + Collateral
- Outdoor + Signage
- Point of Sale + Tradeshow
- Donor Boards
- Environmental Graphics

VIDEO

- Corporate + Training Videos
- YouTube + Vimeo Channels
- Social Media Video
- Reputation Management
- Webinars

Meet the Team

AGENCY PRINCIPALS



Sherma Jones, owner + creative director, has skills as a chief strategist, motivational specialist, presentation expert and talent developer. She joined the agency's staff in 1988 and became a partner in 1993. Jones has experience in concept development, project planning, technical production and interactive design. She graduated from the University of Nebraska in 1986 with a degree in advertising.



Anthony May, owner + digital director, is skilled in web design, social marketing, email marketing, video, print design and trend monitoring. He became a partner in 2016 after being on staff for several years. With a degree in broadcast journalism from Hastings College, May has a background in newspaper, television and radio and experience in TV and radio advertisements, websites and video projects.



Jack Sheard, owner + marketing strategist, has honed his marketing and audience research skills through his experience as a large public school district marketing director. While trained in graphic design and journalism, his skills include branding, marketing solutions, corporate communications and media strategy. He joined the agency in 2020 and became a partner in 2024. He earned a degree in journalism/mass communication and multimedia from the University of Nebraska at Kearney in 2000.

Meet the Team

ACCOUNT SERVICE & STRATEGY

Ginger Billesbach, account executive, works with clients and the IdeaBank creative team to strategize and execute marketing plans, meet client needs and keep projects on track. With a business and marketing background, her skills include organization, scheduling and management, customer service, relationship building and event planning. Billesbach graduated from Hamilton College in Lincoln in 2003 with an associate's degree in business administration.



Melissa Struss, project manager, brings experience in digital marketing, multimedia strategies, reputation management, web and print design, photography and videography, and media relations to the IdeaBank team. She earned a Bachelor of Arts in broadcasting-sports emphasis with a minor in visual media from Hastings College. She previously worked in the corporate, nonprofit and professional sports fields.



Peyton Traudt, project manager, provides support to IdeaBank's account executives, coordinates with the creative team to keep projects running smoothly and ensures that client needs are met. She brings skills in customer service, organization, communication and team management to IdeaBank. She received an Associate of Applied Sciences in business administration from Central Community College-Grand Island and a Bachelor of Business Leadership and Management from Bellevue University.



Julie Fahrlander, web project management and service, has skills in project management, client services, estimates, email marketing, print design and illustrations. With a degree in graphic design from the University of Nebraska at Kearney, her background includes work as an art director, webmaster, print and multimedia designer, and illustrator.



Meet the Team

CREATIVE PRODUCTION

Matt Hodtwalker, print design and technologies, is skilled in design and production, typography, Adobe Creative Suite, EasyCatalog, Illustrator, InDesign and Photoshop. His experience includes work on a variety of print media, brochures, catalogs, ads and display items. Hodtwalker earned his associate's degree in graphic design, illustration and computer graphics from the Creative Center in Omaha.



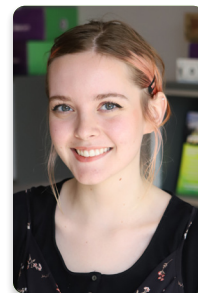
Tina Muth, print design and production, is skilled in typography, Adobe Creative Suite, Illustrator, InDesign and Photoshop. She has experience in producing logos, brochures, package designs and catalogs. Muth earned her Bachelor of Fine Arts in graphic design from the University of Nebraska at Kearney in 1994.



Caleb Groves, design and video production, brings skills in motion graphics, web and print design, videography and editing to the IdeaBank roster. His advertising designs have won awards from the Nebraska Press Association. A skilled illustrator with an interest in animation, Groves earned a Bachelor of Arts in studio art from Hastings College.



Mac Whitlow, graphic artist, has experience in designing logos, brochures, posters and display items. Her skills include Adobe Creative Suite, typography, print design, color theory, marketing analytics and social media advertising. She earned her Bachelor of Arts in art entrepreneurship from Hastings College, where she participated in the Scott Scholars program and Sigma Tau Delta English honorary society.



Meet the Team

Katie Donovan, front-end web designer and developer, is certified in Microsoft Word, Excel and PowerPoint and has experience with HTML, CSS and JavaScript, as well as photography and Adobe Creative Suite. She earned her bachelor's degree in engineering technology-digital media technology from Kansas State's Salina Aerospace and Technology Campus. She also has certifications in front-end web development and digital media UX design.



CLIENT SUPPORT

Sheryl Ismaiel, finance management, has bookkeeping skills including accounts receivable, accounts payable, sales tax, payroll and general ledger. She also handles human resources responsibilities and brings customer service, communication and organizational skills to IdeaBank. She has gained experience while working as a bookkeeper, credit manager and chief accountant in a variety of fields.



Who We Work With

These clients trust us with their marketing.



Contact Information

For more information, please contact:

IDEABANK MARKETING

701 W. Second St.

PO Box 2117

Hastings, Nebraska 68901-2117

402.463.0588

ideabankmarketing.com

Find us on the socials!



Thank you!

We hope the information in this initial proposal answers any questions you may have about our agency and the ways we can help you develop a cohesive annual report geared towards your target audiences. If you have any further questions, please contact us. It would be a pleasure to build our relationship with you!

Your core team would include:



Jack Sheard

jack@ideabankmarketing.com



Peyton Traudt

peyton@ideabankmarketing.com



Melissa Struss

melissas@ideabankmarketing.com

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

FINANCIAL STATEMENTS
AUGUST 31, 2024



SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
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DISTRICT NO. 123, COLFAX COUNTY
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INDEPENDENT AUDITOR’S REPORT

To the Board of Education
 Schuyler Community Schools
 District No. 123, Colfax County
 Schuyler, Nebraska

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements as listed in the table of contents.

Summary of Opinions

| <u>Opinion Unit</u> | <u>Type of Opinion</u> |
|--|------------------------|
| Governmental Activities | Qualified |
| General Fund | Qualified |
| Nutrition Fund | Unmodified |
| Qualified Capital Purpose Undertaking Fund | Unmodified |
| Bond Fund | Unmodified |
| Aggregate Remaining Fund Information | Unmodified |

Qualified Opinion on the Governmental Activities and General Fund

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the Governmental Activities and General Fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of August 31, 2024, and the changes in the modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Unmodified Opinion on the Nutrition Fund, Qualified Capital Purpose Undertaking Fund, Bond Fund, and Aggregate Remaining Fund Information

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the Nutrition Fund, Qualified Capital Purpose Undertaking Fund, Bond Fund, and Aggregate Remaining Fund Information of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Schuyler Community Schools, District No. 123, Schuyler, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinion in the Governmental Activities and General Fund

Schuyler Community Schools, District No 123, Schuyler, Nebraska experienced turnover in the business manager position and utilizes an outdated accounting system, which resulted in deficiencies in the accounting records. Specifically, sufficient supporting documentation was not available for outstanding deposits included in the bank reconciliation of \$96,153 and the District was also unable to substantiate balances in interfund accounts of \$300,082. As of the date of our audit report, management had not completed the necessary reconciliations or analyses to resolve these matters. We were unable to confirm or verify these balances through alternative means. As a result of these matters, we were unable to determine whether any adjustments might be necessary to the General Fund's cash, interfund balances, and related accounts as presented in the financial statements. Because the General Fund is reported as a major governmental fund and is included in the aggregated totals for governmental activities, these differences also affect the opinion expressed on the governmental activities.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Schuyler Community Schools,

District No. 123, Schuyler, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements. The supplementary information on pages 34-54 and 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 with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the supplementary information of the qualified opinion on the governmental activities and General Fund as explained in the Basis for Qualified Opinion section, the supplementary information on pages 34-54 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2024, on our consideration of Schuyler Community Schools, District No. 123, Schuyler Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting and compliance.

Forward CPA, LLC

Omaha, Nebraska
December 30, 2024

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | Disbursements | Program Cash Receipts | | | Net (Disbursements) Receipts and Changes in Net Position |
|------------------------------------|-------------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Governmental Total Governmental Activities |
| FUNCTIONS/PROGRAMS | | | | | |
| Governmental Activities | | | | | |
| Instruction | 18,467,975 | 128,826 | 3,527,554 | | (14,811,595) |
| Student support services | 1,763,255 | 439,435 | | | (1,323,820) |
| Instructional support | 1,117,053 | | | | (1,117,053) |
| General administration | 1,654,125 | | | | (1,654,125) |
| Central and business services | 279,189 | | | | (279,189) |
| Operation and maintenance of plant | 2,860,136 | | | 514,132 | (2,346,004) |
| Student transportation | 248,457 | | | | (248,457) |
| Nutrition program | 1,613,386 | 158,708 | 1,206,382 | | (248,296) |
| Debt service | | | | | - |
| Principal | 890,000 | | | | (890,000) |
| Interest | 547,830 | | 113,338 | | (434,492) |
| Capital outlay | 1,124,165 | | | | (1,124,165) |
| Total governmental activities | <u>30,565,571</u> | <u>726,969</u> | <u>4,847,274</u> | <u>514,132</u> | <u>(24,477,196)</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | | | | Net (Disbursements) Receipts and Changes in Net Position |
|---|-------------------------|--|--|--|
| | Disbursements | Program Cash Receipts | | Primary Government |
| | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total Governmental Activities |
| General Receipts | | | | |
| Taxes | | | | |
| Property taxes - general purposes | | | | 14,213,477 |
| Property taxes - debt service | | | | 1,530,368 |
| Carline tax | | | | 18,586 |
| Motor vehicle taxes | | | | 656,941 |
| Public Power District sales tax | | | | 10,834 |
| Interest | | | | 399,183 |
| County fines and licenses | | | | 205,028 |
| State aid | | | | 4,722,333 |
| State apportionment | | | | 329,259 |
| Homestead exemption | | | | 273,172 |
| Property tax credit | | | | 1,304,168 |
| State and federal funds not restricted for a specific purpose | | | | 44,882 |
| Other local receipts | | | | 19,449 |
| Total general receipts | | | | 23,727,680 |
| CHANGE IN NET POSITION | | | | (749,516) |
| NET POSITION, beginning of year as previously stated | | | | 26,274,896 |
| Restatement for Correction of Error | | | | (14,406,614) |
| NET POSITION, beginning of year as restated | | | | 11,868,282 |
| NET POSITION, end of year | | | | 11,118,766 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | | Program Cash Receipts | | Net (Disbursements) Receipts and Changes in Net Position |
|----------------------------------|---------------|-------------------------|--|--|
| | Disbursements | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| | | | | Primary Government Total Governmental Activities |
| ASSETS | | | | |
| Cash | | | | 6,925,287 |
| Cash at county treasurers | | | | 4,193,479 |
| TOTAL ASSETS | | | | 11,118,766 |
| NET POSITION | | | | |
| Restricted for capital outlay | | | | 205,546 |
| Restricted for debt service | | | | 5,917,219 |
| Restricted for nutrition program | | | | 110,224 |
| Unrestricted | | | | 4,885,777 |
| TOTAL NET POSITION | | | | 11,118,766 |

See accompanying notes to financial statements.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| | General Fund | Nutrition Fund | Qualified Capital Purpose Undertaking Fund | Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---------------------------------|-------------------|-------------------|--|------------------|--------------------------------|--------------------------------|
| RECEIPTS | | | | | | |
| Local receipts | | | | | | |
| Property taxes | 13,664,244 | | 332,745 | 1,197,623 | 549,233 | 15,743,845 |
| Carline tax | 16,157 | | 387 | 1,397 | 645 | 18,586 |
| Public Power District sales tax | 9,400 | | 230 | 826 | 378 | 10,834 |
| Motor vehicle taxes | 656,941 | | | | | 656,941 |
| Interest | 128,951 | 3,333 | 233,413 | 7,835 | 25,651 | 399,183 |
| Other local receipts | 120,681 | 438 | | | 23,886 | 145,005 |
| Nutrition program receipts | | 158,708 | | | | 158,708 |
| Student activities | | | | | 439,435 | 439,435 |
| County receipts | 205,028 | | | | | 205,028 |
| State receipts | 8,203,160 | 5,656 | 33,524 | 120,798 | 56,255 | 8,419,393 |
| Federal receipts | 1,772,267 | 1,200,726 | 113,338 | | | 3,086,331 |
| Non-revenue receipts | 532,766 | | | | | 532,766 |
| Total receipts | <u>25,309,595</u> | <u>1,368,861</u> | <u>713,637</u> | <u>1,328,479</u> | <u>1,095,483</u> | <u>29,816,055</u> |
| DISBURSEMENTS | | | | | | |
| Instruction | 18,467,975 | | | | | 18,467,975 |
| Student support services | 1,226,474 | | | | 536,781 | 1,763,255 |
| Instructional support | 1,117,053 | | | | | 1,117,053 |
| General administration | 1,654,125 | | | | | 1,654,125 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| | General Fund | Nutrition Fund | Qualified Capital Purpose Undertaking Fund | Bond Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|-------------------|--|------------------|--------------------------------|--------------------------------|
| DISBURSEMENTS (continued) | | | | | | |
| Central and business services | 279,189 | | | | | 279,189 |
| Operation and maintenance of plant | 2,852,936 | | 7,200 | | | 2,860,136 |
| Student transportation | 248,457 | | | | | 248,457 |
| Nutrition program | | 1,613,386 | | | | 1,613,386 |
| Debt service | | | | | | |
| Principal | | | - | 890,000 | | 890,000 |
| Interest | | | 238,420 | 309,410 | | 547,830 |
| Capital outlay | | | | | 1,124,165 | 1,124,165 |
| Total disbursements | <u>25,846,209</u> | <u>1,613,386</u> | <u>245,620</u> | <u>1,199,410</u> | <u>1,660,946</u> | <u>30,565,571</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (536,614) | (244,525) | 468,017 | 129,069 | (565,463) | (749,516) |
| OTHER FINANCING SOURCES/(USES) | | | | | | |
| Loans from other funds | 500,000 | | | | 125,000 | 625,000 |
| Loans to other funds | | | (625,000) | | | (625,000) |
| Operating transfers in | 264,510 | | | | | 264,510 |
| Operating transfers out | | | | | (264,510) | (264,510) |
| Total other financing sources (uses) | <u>764,510</u> | <u>-</u> | <u>(625,000)</u> | <u>-</u> | <u>(139,510)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 227,896 | (244,525) | (156,983) | 129,069 | (704,973) | (749,516) |
| FUND BALANCES, beginning of year as previously stated | 4,311,052 | 354,749 | 4,904,825 | 15,446,922 | 1,257,348 | 26,274,896 |
| Restatement for correction of an error | | | | (14,406,614) | | (14,406,614) |
| FUND BALANCES, beginning of year as restated | <u>4,311,052</u> | <u>354,749</u> | <u>4,904,825</u> | <u>1,040,308</u> | <u>1,257,348</u> | <u>11,868,282</u> |
| FUND BALANCES, end of year | <u>4,538,948</u> | <u>110,224</u> | <u>4,747,842</u> | <u>1,169,377</u> | <u>552,375</u> | <u>11,118,766</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| | General Fund | Nutrition Fund | Qualified Capital Purpose Undertaking Fund | Bond Fund | Other Governmental Funds | Total Governmental Funds |
|----------------------------|------------------|-------------------|--|------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash | 884,525 | 110,224 | 4,661,970 | 859,312 | 409,256 | 6,925,287 |
| Cash at county treasurers | 3,654,423 | | 85,872 | 310,065 | 143,119 | 4,193,479 |
| TOTAL ASSETS | 4,538,948 | 110,224 | 4,747,842 | 1,169,377 | 552,375 | 11,118,766 |
| FUND BALANCES | | | | | | |
| Restricted for | | | | | | |
| Debt service | | | 4,747,842 | 1,169,377 | | 5,917,219 |
| Capital outlay | | | | | 205,546 | 205,546 |
| Nutrition program | | 110,224 | | | | 110,224 |
| Committed | | | | | | |
| Student activities | | | | | 346,829 | 346,829 |
| Assigned for | | | | | | |
| Cooperative | 28,738 | | | | | 28,738 |
| Capital outlay | 121,067 | | | | | 121,067 |
| Employee benefits | 125,039 | | | | | 125,039 |
| Future year's budget | 2,458,562 | | | | | 2,458,562 |
| Unassigned | 1,805,542 | | | | | 1,805,542 |
| Total fund balances | 4,538,948 | 110,224 | 4,747,842 | 1,169,377 | 552,375 | 11,118,766 |
| TOTAL FUND BALANCES | 4,538,948 | 110,224 | 4,747,842 | 1,169,377 | 552,375 | 11,118,766 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Schuyler Community School, District No. 123, Schuyler, Nebraska (the "District") is a tax- exempt political subdivision and a Class 3 school district of the State of Nebraska. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the District.

Reporting Entity

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

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

The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

Based on the aforementioned criteria, the only potential component unit of the District is the Schuyler Community Schools Foundation (the Foundation), a not-for-profit entity organized in 2015, exclusively for the benefit of the District. Financial activities related to the Foundation are not reflected in the District's financial statements since activities of the Foundation for the year were not significant to the reporting entity.

Government-Wide Statements

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

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

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

Fund Financial Statements

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

The District reports the following major governmental funds:

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

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

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

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

Cooperative Fund - The fund is used to report cooperative activities between the District and one or more public agencies through interlocal agreements. The fund is not maintained on an imprest basis. Since there are no restrictions on the funds accumulated in excess of the annual cooperative agreement contracts, and resources accumulated are available to the District, this fund is considered a component of the General Fund for financial reporting.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Nutrition Fund - The Nutrition Fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

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

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

The District reports the following nonmajor governmental funds:

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.

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Unassigned

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

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

Capital Assets

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

Inter-fund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as inter-fund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

Interfund loans

Flow of assets from one fund to another where repayment is expected. Outstanding balance of interfund loan are reported as cash receipts and disbursements at end of year.

Interfund reimbursements

Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Internal and Interfund Balances and Activities (Continued)

Interfund transfers

Flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

The District made the following reimbursements during the year ended August 31, 2024:

| | | |
|------------------------------------|----|---------|
| QCPUF to the General Fund | \$ | 500,000 |
| QCPUF to the Special Building Fund | \$ | 125,000 |

Long-Term Obligations

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

Budget Process and Property Taxes

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

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

Use of Estimates

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

Right to Use Assets

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

NOTE 2: DEPOSITS AND INVESTMENTS

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

The District's cash and investments are reported as follows:

| | |
|------------------------------|--------------|
| Governmental-type activities | \$ 6,925,287 |
|------------------------------|--------------|

The carrying value (fair value) of the cash and investments consisted of the following:

| | |
|-------------------------------|--------------|
| Checking and savings accounts | \$ 6,925,287 |
|-------------------------------|--------------|

As of August 31, 2024, there were no certificates of deposit maturing beyond one year.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

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

Investments

Nebraska Statutes provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

NOTE 3: EXPENDITURES IN EXCESS OF BUDGETED AMOUNTS

During the year ended August 31, 2024, expenditures in the District's Employee Benefit Fund exceeded budget by \$3,561, Special Building Fund exceeded budget by \$24,165, and the Activities Fund exceeded budget by \$37,714.

NOTE 4: FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler, Colfax and Saunders County Treasurers for the District as of August 31, 2024.

| | Butler County | Colfax County | Saunders County | Total |
|---|------------------|---------------|-----------------|--------------|
| General Fund | 254,785 | 3,399,443 | 195 | 3,654,423 |
| Building Fund | 10,056 | 133,055 | 8 | 143,119 |
| Bond Fund | 21,766 | 288,283 | 16 | 310,065 |
| Qualified Capital Purpose Undertaking Fund | 6,034 | 79,834 | 4 | 85,872 |
| Totals | \$ 292,641 | \$ 3,900,615 | \$ 223 | \$ 4,193,479 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 5: LONG-TERM DEBT-BONDS

Series 2010 Qualified School Construction Bonds (QSCB) (Direct Placement)

Qualified School Construction Bonds payable in the original amount of \$4,585,000 which originated November 10, 2010, were issued for the purpose of building additions to the high school and grade school. No bond principal payments are due for 15 years with the entire balance of \$4,585,000 being payable on December 15, 2025. Interest of 5.2% is payable semi-annually on June 15 and December 15, commencing June 15, 2011. The final payment is due December 15, 2025. Under the program, a refundable tax credit is received semi-annually for 15 years from the U.S. Treasury through December 15, 2025. The refundable tax credit amount is determined by the Treasury Department as the lesser of the bond rate as paid or the rate as published in Treasury Department regulations. The bonds are being retired from the Qualified Capital Purpose Undertaking Fund.

Series 2019 General Obligation Refunding Bonds (Direct Placement)

Bonds payable in the amount of \$16,980,000 were issued May 22, 2019. The purpose of the bonds was to build an addition to the high school building. Principal bond payments are due annually starting on December 15, 2019. Interest rates of 4.00% are payable semi-annually on June 15 and December 15, commencing on December 15, 2019. The final payment was originally scheduled to be paid on December 15, 2039.

On September 30, 2020, the District issued Series 2020 General Obligation Refunding Bonds to advance refund a portion of the Series 2019 Bonds. The proceeds from the 2020 Bonds were placed in an escrow account to defease the 2019 bonds until their May 22, 2024 effective call date.

As of May 22, 2024, \$13,190,000 of the Series 2019 bonds were paid off from the escrow account, leaving a remaining balance of \$665,000 to be paid on December 15, 2025 in accordance with the original debt service schedule.

Series 2020 General Obligation Refunding Bonds (Direct Placement)

Bonds payable in the amount of \$16,190,000 were issued on September 30, 2020. The purpose of the bonds was to advance refund a portion of the District's General Obligation and Refunding Bonds, Series 2019. Principal bond payments are due annually starting on December 15, 2020. Interest rates ranging from 0.413% to 2.372% are payable semi-annually on June 15 and December 15. The final payment is due December 15, 2039. The bonds are being retired from the Bond Fund.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 5: LONG-TERM DEBT-BONDS (Continued)

The District has no unused lines of credit at August 31, 2024, and none of their long-term debt agreements have terms related to default or termination events with finance-related consequences, or subjective acceleration clauses.

Changes in Long-Term Debt

| | Balance September 1, 2023 | Additions | Payments | Balance August 31, 2024 | Amounts Due Within One Year |
|-----------------------------|------------------------------|-----------|----------------|----------------------------|-----------------------------------|
| Series 2020 Refunding Bonds | 15,515,000 | | 255,000 | 15,260,000 | 255,000 |
| Series 2019 Refunding Bonds | 1,300,000 | | 635,000 | 665,000 | 665,000 |
| Series 2010 QSCB | 4,585,000 | | - | 4,585,000 | - |
| | <u>21,400,000</u> | <u>-</u> | <u>890,000</u> | <u>20,510,000</u> | <u>920,000</u> |

Future Maturities

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

| Year Ending August 31 | 2020 Refunding Bonds | | 2019 Refunding Bonds | | 2010 QSCB | |
|--------------------------|----------------------|------------------|----------------------|---------------|------------------|----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2025 | 255,000 | 267,195 | 665,000 | 13,300 | - | 238,420 |
| 2026 | 895,000 | 262,561 | | | 4,585,000 | 119,210 |
| 2027 | 905,000 | 254,103 | | | | |
| 2028 | 915,000 | 243,844 | | | | |
| 2029 | 930,000 | 231,731 | | | | |
| 2030-2034 | 4,860,000 | 927,978 | | | | |
| 2035-2039 | 5,355,000 | 433,527 | | | | |
| 2040-2044 | 1,145,000 | 13,580 | | | | |
| | <u>15,260,000</u> | <u>2,634,519</u> | <u>665,000</u> | <u>13,300</u> | <u>4,585,000</u> | <u>357,630</u> |

NOTE 6: RETIREMENT PLAN

Plan Description

Schuyler Community Schools District No. 123, Schuyler, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 6: RETIREMENT PLAN (Continued)

Plan Description (Continued)

Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 6: RETIREMENT PLAN (Continued)

Plan Description (Continued)

benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer 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 \$1,303,501.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$14,424,846. The total covered payroll was \$13,179,809. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 7: EARLY RETIREMENT INCENTIVE PROGRAM

The District offers an Early Retirement Incentive Program for full-time certified teachers and administrators to offer financial incentives that will assist long-term employees considering early retirement and early leave decisions. To participate in the program, the employee submits a written application by February 1 prior to the school year in which the employee wishes to discontinue full-time employment. The employee must be fifty-five (55) years of age on or before September 1 of the employee's final contract year and must have at least ten (10) creditable years of service with a masters degree in education.

The Board of Education shall select up to four (4) eligible employees to participate in the plan each fiscal year. In the event the total number of eligible employees electing for early retirement exceeds four (4) employees, the Board of Education bases their selection of eligible employees based on the following criteria:

- Previous Application Denied
- Highest Salary
- Number of Years of Service
- Tiebreaker (Random Selection)

A qualified certificated employee who has been accepted for participation in the ERIP shall receive the following ERIP benefit during the three (3) fiscal years immediately following the participant's retirement:

- A ten thousand dollar (\$10,000) contribution to a Health Reimbursement Account (HRA) to be credited to the employee in three (3) equal installments at the beginning of each of the three (3) fiscal years.
- A non-elective contribution to a 403(b) annuity or custodial account selected by the participant in an amount equal to two percent (2%) of his/her schedule salary at the 1.0 Full Time Equivalent (FTE) during the employee's final contract year multiplied by the number of years of creditable services with the District, up to a maximum of twenty-five thousand dollars (\$25,000). The contribution shall be paid in six (6) installments of the three (3) fiscal years.

The District made \$66,611 in payments for the ERIP for the year ended August 31, 2024. The total future payments required to be paid under the ERIP is \$233,300.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 8: TRANSFERS

The General Fund transferred \$100,000 to the Depreciation Fund, \$128,067 to the Employee Benefit Fund, and \$10,000 to the Cooperative Fund for support during the fiscal year. The Activities Fund transferred \$264,510 to the General Fund.

NOTE 9: COMMITMENTS AND CONTINGENCIES

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

NOTE 10: TAX ABATEMENTS

The District is subject to tax abatements granted by Schuyler Community Redevelopment Authority (CRA), a component unit of the City of Schuyler, who has entered into tax increment financing (TIF) agreements with various redevelopers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2024, are as follows:

| | |
|---|-----------|
| Total TIF valuation 2023 | 5,539,720 |
| District's total levy (per \$100 valuation) | 1.117842 |
| District's share of tax abatement | 61,925 |

NOTE 11: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the District. Settled claims in the past three years have not exceeded the coverages.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 12: LEASES

Lease agreements are summarized as follows:

| Description | Date | Terms | Payment Amount | Balance August 31, 2024 |
|--------------|-----------|-----------|-------------------|----------------------------|
| Copier Lease | 6/14/2024 | 60 months | \$ 3,173 | \$ 180,861 |

Copy machines were leased during June 2024, for a term of 60 months. At the end of the lease, the District has the option to purchase the equipment at fair market value, renew the agreement, or return the equipment. Payment terms are \$3,173 per month. There were no other contingent or sublease rentals related to the lease.

Annual requirements for the leased equipment are as follows:

| Year Ending August 31 | |
|--------------------------|----------------|
| 2025 | 38,076 |
| 2026 | 38,076 |
| 2027 | 38,076 |
| 2028 | 38,076 |
| 2029 | 28,557 |
| | <u>180,861</u> |

NOTE 13: CONTINGENCY FOR 403B PLAN

During the fiscal year, it was identified that the 403(b) plan had engaged in discriminatory practices in prior periods. The District is currently working with legal counsel to evaluate the necessary steps to address the issue and ensure compliance with applicable regulations. At this time, the District cannot reasonably estimate the financial impact, if any, that may arise from this matter.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE 14: RESTATEMENT

The District identified an error related to the reporting of an escrow account associated with the Series 2020 General Obligation Refunding Bonds. In the prior year, the escrow account was incorrectly reported as part of the cash balance in the Bond Fund. The correction was made during the year ended August 31, 2024, and resulted in the restatement of the beginning net position of governmental activities and the Bond Fund by \$14,406,614.

| | Governmental Activities | Bond Fund |
|-------------------------------------|----------------------------|---------------------|
| Beginning Balance Originally Stated | 26,274,896 | 15,446,922 |
| Restatement | <u>(14,406,614)</u> | <u>(14,406,614)</u> |
| Beginning Balance as Restated | <u>11,868,282</u> | <u>1,040,308</u> |

NOTE 15: SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 30, 2024, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

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

| Federal Grantor/ Pass-Through Grantor Program or Cluster Title | Federal AL Number | Pass Through Grantor Number | Total Expenditures |
|---|-------------------------|--------------------------------|-----------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| Child Nutrition Cluster | | | |
| Pass through State Department of Education | | | |
| School Breakfast Program | 10.553 | 19-0123 | 157,508 |
| Summer Food Service Program for Children | 10.559 | 19-0123 | 104,054 |
| Fresh Fruit and Vegetable Program | 10.582 | 19-0123 | 44,766 |
| National School Lunch Program (NSLP) | 10.555 | 19-0123 | 867,170 |
| Pass through Nebraska State Health and Human Services | | | |
| Commodity Supplemental Food Program - Food Commodities Received - noncash Award | 10.555 | 19-0123 | 104,151 |
| | | | <u>971,321</u> |
| Total Child Nutrition Cluster | | | <u>1,277,649</u> |
| Pass through State Department of Education | | | |
| Fresh Fruit & Vegetable Program | 10.185 | 19-0123 | 5,703 |
| Child Nutrition Discretionary Grants | 10.579 | 19-0123 | 21,525 |
| Total U.S. Department of Agriculture | | | 1,304,877 |
| U.S. DEPARTMENT OF EDUCATION | | | |
| Pass through State Department of Education | | | |
| Special Education Cluster (IDEA) | | | |
| Special Education (IDEA, Part B) | 84.027 | 19-0123 | 422,448 |
| Special Education (IDEA Preschool) | 84.173 | 19-0123 | 5,776 |
| Total Special Education Cluster (IDEA) | | | <u>428,224</u> |
| Title I Grants to Local Educational Agencies | 84.010 | 19-0123 | 628,387 |
| Career/Technical Education - Basic Grants | 84.048 | 19-0123 | - |
| Title III - LEP and Immigration Grants | 84.365 | 19-0123 | 114,202 |
| 21st Century Community Learning Centers | 84.287 | 19-0123 | 146,857 |
| Covid-19 - Education Stabilization Fund ESSER III | 84.425U | 19-0123 | 2,200,726 |
| Total Covid-19 - Education Stabilization Fund | | | <u>2,200,726</u> |
| Total U.S. Department of Education | | | <u>3,518,396</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Passed through Nebraska Department of Health and Human Services | | | |
| Medicaid Administrative Activities | 93.778 | 052305NE5ADM | 13,124 |
| Total Medicaid Cluster | | | <u>13,124</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>4,836,397</u> |

See accompanying notes to the Schedule of Expenditures of Federal Awards.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Schuyler Community Schools District No. 123, Schuyler, Nebraska, under programs of the federal government for the year ended August 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska, it is not intended to and does not present the financial position, changes in net position, or cash flows of Schuyler Community Schools District No. 123, Schuyler, Nebraska.

NOTE B. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is prepared on the basis of modified cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C. SUBRECIPIENTS

There are no subrecipients to the federal awards of Schuyler Community Schools District No. 123, Schuyler, Nebraska.

NOTE D. FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

NOTE C. INDIRECT COST RATE

Schuyler Community Schools District No. 123, Schuyler, Nebraska did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | General | Depreciation | Employee Benefit | Cooperative | Reclass- ifications | Total General Funds |
|---------------------------------|-------------------|--------------|---------------------|---------------|------------------------|------------------------|
| RECEIPTS | | | | | | |
| Local receipts | | | | | | |
| Property taxes | 13,664,244 | | | | | 13,664,244 |
| Carline tax | 16,157 | | | | | 16,157 |
| Public Power District sales tax | 9,400 | | | | | 9,400 |
| Motor vehicle taxes | 656,941 | | | | | 656,941 |
| Interest | 125,869 | 2,184 | 689 | 209 | | 128,951 |
| Other local receipts | 81,055 | | | 39,626 | | 120,681 |
| County receipts | 205,028 | | | | | 205,028 |
| State receipts | 8,203,160 | | | | | 8,203,160 |
| Federal receipts | 1,772,267 | | | | | 1,772,267 |
| Non-revenue receipts | 532,766 | | | | | 532,766 |
| Total receipts | <u>25,266,887</u> | <u>2,184</u> | <u>689</u> | <u>39,835</u> | <u>-</u> | <u>25,309,595</u> |
| DISBURSEMENTS | | | | | | |
| Instruction | 15,465,878 | | 94,473 | | 2,907,624 | 18,467,975 |
| Student support services | 1,199,798 | | | 26,676 | | 1,226,474 |
| Instructional support | 1,117,053 | | | | | 1,117,053 |
| General administration | 1,669,125 | | | | (15,000) | 1,654,125 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>General</u> | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Cooperative</u> | <u>Reclass- ifications</u> | <u>Total General Funds</u> |
|--------------------------------------|-------------------|---------------------|-----------------------------|--------------------|--------------------------------|--------------------------------|
| DISBURSEMENTS (continued) | | | | | | |
| Central and business services | 279,189 | | | | | 279,189 |
| Operation and maintenance of plant | 2,753,379 | 99,557 | | | | 2,852,936 |
| Student transportation | 298,457 | | | | (50,000) | 248,457 |
| State categorical programs | 379,035 | | | | (379,035) | - |
| Federal programs | 2,701,656 | | | | (2,701,656) | - |
| Total disbursements | <u>25,863,570</u> | <u>99,557</u> | <u>94,473</u> | <u>26,676</u> | <u>(238,067)</u> | <u>25,846,209</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (596,683) | (97,373) | (93,784) | 13,159 | 238,067 | (536,614) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Loans from other funds | 500,000 | | | | | 500,000 |
| Transfers in | 264,510 | 100,000 | 128,067 | 10,000 | (238,067) | 264,510 |
| Total other financing sources (uses) | <u>764,510</u> | <u>100,000</u> | <u>128,067</u> | <u>10,000</u> | <u>(238,067)</u> | <u>764,510</u> |
| NET CHANGE IN FUND BALANCE | 167,827 | 2,627 | 34,283 | 23,159 | - | 227,896 |
| FUND BALANCE, beginning of year | <u>4,096,277</u> | <u>118,440</u> | <u>90,756</u> | <u>5,579</u> | <u>-</u> | <u>4,311,052</u> |
| FUND BALANCE, end of year | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>General</u> | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Cooperative</u> | <u>Reclass- ifications</u> | <u>Total General Funds</u> |
|---------------------------|------------------|---------------------|-----------------------------|--------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash | 609,681 | 121,067 | 125,039 | 28,738 | | 884,525 |
| Cash at county treasurers | 3,654,423 | | | | | 3,654,423 |
| TOTAL ASSETS | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |
| FUND BALANCE | | | | | | |
| Assigned | | | | | | |
| Cooperative | | | | 28,738 | | 28,738 |
| Capital outlay | | 121,067 | | | | 121,067 |
| Employee benefits | | | 125,039 | | | 125,039 |
| Future year's budget | 2,458,562 | | | | | 2,458,562 |
| Unassigned | 1,805,542 | | | | | 1,805,542 |
| Total fund balance | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |
| TOTAL FUND BALANCE | <u>4,264,104</u> | <u>121,067</u> | <u>125,039</u> | <u>28,738</u> | <u>-</u> | <u>4,538,948</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NONMAJOR FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | Activities Fund | Special Building Fund | Student Fee Fund | Total |
|---------------------------------------|--------------------|-----------------------------|------------------------|------------------|
| RECEIPTS | | | | |
| Local receipts | | | | |
| Property taxes | | 549,233 | | 549,233 |
| Carline taxes | | 645 | | 645 |
| Public Power District sales tax | | 378 | | 378 |
| Interest | 7,447 | 17,694 | 510 | 25,651 |
| Other local receipts | | | 23,886 | 23,886 |
| Student activities | 439,435 | | | 439,435 |
| State receipts | | 56,255 | | 56,255 |
| Total receipts | <u>446,882</u> | <u>624,205</u> | <u>24,396</u> | <u>1,095,483</u> |
| DISBURSEMENTS | | | | |
| Student support services | 522,924 | | 13,857 | 536,781 |
| Capital outlay | | 1,124,165 | | 1,124,165 |
| Total disbursements | <u>522,924</u> | <u>1,124,165</u> | <u>13,857</u> | <u>1,660,946</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (76,042) | (499,960) | 10,539 | (565,463) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Loans from other funds | | 125,000 | | 125,000 |
| Transfers | (264,510) | | | (264,510) |
| Total other financing sources (uses) | <u>(264,510)</u> | <u>125,000</u> | <u>-</u> | <u>(139,510)</u> |
| NET CHANGE IN FUND BALANCES | (340,552) | (374,960) | 10,539 | (704,973) |
| FUND BALANCES, beginning of year | <u>636,148</u> | <u>580,506</u> | <u>40,694</u> | <u>1,257,348</u> |
| FUND BALANCES, end of year | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA

NONMAJOR FUNDS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - MODIFIED CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCE -
MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | Activities Fund | Special Building Fund | Student Fee Fund | Total |
|---------------------------|--------------------|-----------------------------|------------------------|----------------|
| ASSETS | | | | |
| Cash | 295,596 | 62,427 | 51,233 | 409,256 |
| Cash at county treasurers | | 143,119 | | 143,119 |
| TOTAL ASSETS | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |
| FUND BALANCES | | | | |
| Restricted for | | | | |
| Capital outlay | | 205,546 | | 205,546 |
| Committed | | | | |
| Student activities | 295,596 | | 51,233 | 346,829 |
| Total fund balances | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |
| TOTAL FUND BALANCES | <u>295,596</u> | <u>205,546</u> | <u>51,233</u> | <u>552,375</u> |

See accompanying notes to financial statements.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|--|--------------------|---------------------------|-------------------|------------------------|
| FUND BALANCE, beginning of year | 3,415,951 | 3,415,951 | 4,096,277 | 680,326 |
| RECEIPTS | | | | |
| Local Receipts | | | | |
| Taxes | | | | |
| 1100 Local district taxes | 15,038,250 | 15,038,250 | 13,664,244 | (1,374,006) |
| 1115 Carline tax | 22,000 | 22,000 | 16,157 | (5,843) |
| 1120 Public Power District sales tax | | | 9,400 | 9,400 |
| 1125 Motor vehicle taxes | 600,000 | 600,000 | 656,941 | 56,941 |
| 1510 Interest | 20,000 | 20,000 | 125,869 | 105,869 |
| 1740 Fees | | | 60,714 | 60,714 |
| 1911 Local license fees | | | 4,600 | 4,600 |
| 1920 Contributions and donations from private sources | | | 468 | 468 |
| 1925 Categorical grants from other private interests | 30,000 | 30,000 | 14,896 | (15,104) |
| 1990 Miscellaneous local receipts | 2,500 | 2,500 | 377 | (2,123) |
| Total local receipts | <u>15,712,750</u> | <u>15,712,750</u> | <u>14,553,666</u> | <u>(1,159,084)</u> |
| County and ESU receipts | | | | |
| 2110 County fines and licenses | 130,000 | 130,000 | 200,902 | 70,902 |
| 2210 ESU receipts | | | 4,126 | 4,126 |
| Total county and ESU receipts | <u>130,000</u> | <u>130,000</u> | <u>205,028</u> | <u>75,028</u> |
| State Receipts | | | | |
| 3110 State aid | 4,722,333 | 4,722,333 | 4,722,333 | - |
| 3120 SPED (school age) | 963,945 | 963,945 | 1,595,202 | 631,257 |
| 3125 SPED transportation (school age) | 2,000 | 2,000 | 8,261 | 6,261 |
| 3130 Homestead exemption | | | 237,269 | 237,269 |
| 3131 Property tax credit | | | 1,135,468 | 1,135,468 |
| 3133 Nameplate capacity tax | 500 | 500 | | (500) |
| 3180 Pro-rate motor vehicle | 27,000 | 27,000 | 36,908 | 9,908 |
| 3400 State apportionment | 225,000 | 225,000 | 329,259 | 104,259 |
| 3535 High ability learners | 13,000 | 13,000 | | (13,000) |
| 3541 Early childhood endowment grants | 325,000 | 325,000 | 126,725 | (198,275) |
| 3551 Career education | | | 9,735 | 9,735 |
| 3599 Other state categorical programs | | | 2,000 | 2,000 |
| Total state receipts | <u>6,278,778</u> | <u>6,278,778</u> | <u>8,203,160</u> | <u>1,924,382</u> |
| Federal Receipts | | | | |
| 4505 Title I, Part A: ESSA | 600,000 | 600,000 | 115,330 | (484,670) |
| 4516 IDEA Preschool base enrollment poverty allocation | | | 11,277 | 11,277 |
| 4518 IDEA Part B base enrollment poverty | 300,000 | 300,000 | 628,106 | 328,106 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|--|--------------------|---------------------------|-------------------|------------------------|
| RECEIPTS (Continued) | | | | |
| Federal Receipts (Continued) | | | | |
| 4525 Carl Perkins | 10,000 | 10,000 | | (10,000) |
| 4527 Title III, Part A: ESSA | 200,000 | 200,000 | 19,080 | (180,920) |
| 4531 Title IV, Part B: 21st Century Community Learning | 30,000 | 30,000 | 168,905 | 138,905 |
| 4708 Medicaid in public schools (MIPS) | 60,000 | 60,000 | 74,566 | 14,566 |
| 4709 Medicaid administrative activities (MAAPS) | 15,000 | 15,000 | 13,124 | (1,876) |
| 4989 ARP ELC Summerschool | | | 39,577 | 39,577 |
| 4997 ESSER II | 1,262,715 | 1,262,715 | 702,302 | (560,413) |
| Total federal receipts | <u>2,477,715</u> | <u>2,477,715</u> | <u>1,772,267</u> | <u>(705,448)</u> |
| Non-revenue receipts: | | | | |
| 5200 Fund transfers in | | | 264,510 | 264,510 |
| 5300 Proceeds from the disposal of personal property | | | 14,560 | 14,560 |
| 5301 Insurance adjustments | | | 514,132 | 514,132 |
| 5690 Other non-revenue receipts | 17,384 | 17,384 | 4,074 | (13,310) |
| 9004 Interfund loan from QCPUF | | | 500,000 | 500,000 |
| Total non-revenue receipts | <u>17,384</u> | <u>17,384</u> | <u>1,297,276</u> | <u>1,279,892</u> |
| Total receipts | <u>24,616,627</u> | <u>24,616,627</u> | <u>26,031,397</u> | <u>1,414,770</u> |
| TOTAL FUNDS AVAILABLE | <u>28,032,578</u> | <u>28,032,578</u> | <u>30,127,674</u> | <u>2,095,096</u> |
| DISBURSEMENTS | | | | |
| 1000 Instruction | 13,638,250 | 16,638,250 | | (16,638,250) |
| 1100 Regular instruction | | | 10,604,764 | 10,604,764 |
| 1125 Regular instructional school age (flex-spending) | | | 130,752 | 130,752 |
| 1150 Limited English proficiency programs | | | 921,828 | 921,828 |
| 1160 Poverty programs | | | 1,237,017 | 1,237,017 |
| 1190 Early childhood educational programs | | | 479,112 | 479,112 |
| 1200 Special education programs | 1,550,000 | 1,550,000 | 1,780,506 | 230,506 |
| 1291 Special education programs - ages 3-5 | | | 257,053 | 257,053 |
| 1292 Special education programs - ages 0-2 | | | 35,689 | 35,689 |
| 1300 Summer school | | | 19,157 | 19,157 |
| 2100 Support services - students | 1,101,694 | 1,101,694 | | (1,101,694) |
| 2110 Attendance and social work services | | | 57,691 | 57,691 |
| 2120 Guidance services | | | 539,382 | 539,382 |
| 2130 Health services | | | 209,368 | 209,368 |
| 2140 Psychological services | | | 63,327 | 63,327 |
| 2141 Psychological services - SPED school age | | | 140,002 | 140,002 |
| 2142 Psychological services - SPED ages 3-5 | | | 6,037 | 6,037 |
| 2143 Psychological services - SPED ages 0-2 | | | 1,207 | 1,207 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|---------------------------|--------------------|---------------------------|-----------|------------------------|
| DISBURSEMENTS (Continued) | | | | |
| 2151 | | | 180 | 180 |
| 2153 | | | 900 | 900 |
| 2161 | | | 73,761 | 73,761 |
| 2162 | | | 620 | 620 |
| 2163 | | | 449 | 449 |
| 2171 | | | 48,170 | 48,170 |
| 2173 | | | 1,325 | 1,325 |
| 2181 | | | 585 | 585 |
| 2190 | | | 56,794 | 56,794 |
| 2200 | 1,123,500 | 1,123,500 | | (1,123,500) |
| 2210 | | | 159,484 | 159,484 |
| 2211 | | | 41,805 | 41,805 |
| 2213 | | | 5,817 | 5,817 |
| 2214 | | | 6,605 | 6,605 |
| 2220 | | | 271,479 | 271,479 |
| 2224 | | | 5,003 | 5,003 |
| 2230 | | | 591,571 | 591,571 |
| 2290 | | | 35,289 | 35,289 |
| 2300 | | | | - |
| 2310 | 70,000 | 70,000 | 68,759 | (1,241) |
| 2320 | 413,000 | 413,000 | 338,099 | (74,901) |
| 2330 | 50,000 | 50,000 | 79,808 | 29,808 |
| 2410 | 1,207,000 | 1,207,000 | 1,015,344 | (191,656) |
| 2490 | | | 167,115 | 167,115 |
| 2500 | 191,000 | 191,000 | | (191,000) |
| 2510 | | | 242,124 | 242,124 |
| 2520 | | | 9,854 | 9,854 |
| 2570 | | | 27,211 | 27,211 |
| 2600 | 2,161,000 | 2,161,000 | | (2,161,000) |
| 2610 | | | 942,976 | 942,976 |
| 2620 | | | 1,469,925 | 1,469,925 |
| 2630 | | | 214,778 | 214,778 |
| 2650 | 50,000 | 50,000 | 105,054 | 55,054 |
| 2660 | | | 9,638 | 9,638 |
| 2670 | | | 11,008 | 11,008 |
| 2700 | | | | - |
| 2710 | 320,000 | 320,000 | 189,156 | (130,844) |
| 2712 | 50,000 | 50,000 | 22,262 | (27,738) |
| 2730 | | | 17,820 | 17,820 |
| 2732 | | | 434 | 434 |
| 2900 | | | 68,785 | 68,785 |
| 3000 | | | | - |
| 3300 | 78,000 | 78,000 | 24,658 | (53,342) |
| 3400 | | | 11,354 | 11,354 |
| 3500 | 387,000 | 387,000 | | (387,000) |
| 3535 | | | 6,948 | 6,948 |
| 3541 | | | 336,075 | 336,075 |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|---|----------------------|---------------------------|----------------------|------------------------|
| DISBURSEMENTS (Continued) | | | | |
| 6000 Federal programs | 2,625,000 | 2,625,000 | | (2,625,000) |
| 6200 Title I, Part A: Improving basic programs | | | 628,387 | 628,387 |
| 6406 IDEA preschool base | | | 5,776 | 5,776 |
| 6408 IDEA Part B base enrollment poverty | | | 422,448 | 422,448 |
| 6925 Title III, Part A English language acquisition | | | 114,202 | 114,202 |
| 6968 Title IV, Part B 21st century community learning centers | | | 146,857 | 146,857 |
| 6988 ARP ELC Afterschool | | | 9,403 | 9,403 |
| 6989 ARP ELC Summerschool | | | 23,153 | 23,153 |
| 6998 ESSER III | | | 1,351,430 | 1,351,430 |
| Reappropriated funds | 17,134 | 17,134 | | (17,134) |
| Total disbursements | <u>25,032,578</u> | <u>28,032,578</u> | <u>25,863,570</u> | <u>(2,169,008)</u> |
| FUND BALANCE, end of year | <u>3,000,000</u> | <u>-</u> | <u>4,264,104</u> | <u>4,264,104</u> |
| ANALYSIS OF FUND BALANCE | | | | |
| Cash in bank | | | | |
| Checking account | | | 609,681 | |
| County treasurer | | | 3,654,423 | |
| TOTAL FUND BALANCE | | | <u>4,264,104</u> | |

SCHUYLER COMMUNITY SCHOOLS
 DISTRICT NO. 123, COLFAX COUNTY
 SCHUYLER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
 CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|---------|------------------------|
| FUND BALANCE, beginning of year | 318,008 | 118,440 | (199,568) |
| RECEIPTS | | | |
| Interest on investments | | 2,184 | 2,184 |
| Transfer from the general fund | | 100,000 | 100,000 |
| Total receipts | - | 102,184 | 102,184 |
| TOTAL FUNDS AVAILABLE | 318,008 | 220,624 | (97,384) |
| DISBURSEMENTS | | | |
| Central services - other support services | 318,008 | 99,557 | (218,451) |
| Total disbursements | 318,008 | 99,557 | (218,451) |
| FUND BALANCE, end of year | - | 121,067 | 121,067 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings account | | 121,067 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
 DISTRICT NO. 123, COLFAX COUNTY
 SCHUYLER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
 CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|---------|------------------------|
| FUND BALANCE, beginning of year | 90,912 | 90,756 | (156) |
| RECEIPTS | | | |
| Interest on investments | | 689 | 689 |
| Transfer from the general fund | | 128,067 | 128,067 |
| Total receipts | - | 128,756 | 128,756 |
| TOTAL FUNDS AVAILABLE | 90,912 | 219,512 | 128,600 |
| DISBURSEMENTS | | | |
| Central services - other support services | 90,912 | 94,473 | 3,561 |
| Total disbursements | 90,912 | 94,473 | 3,561 |
| FUND BALANCE, end of year | - | 125,039 | 125,039 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 125,039 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Original & Final Budget</u> | <u>Actual</u> | <u>Over (Under) Budget</u> |
|---|--|------------------|--------------------------------|
| FUND BALANCE, beginning of year | 364,520 | 636,148 | 271,628 |
| RECEIPTS | | | |
| Local receipts | | | |
| Interest on investments | 200 | 7,447 | 7,247 |
| Admissions | 35,000 | 28,054 | (6,946) |
| Student organization membership dues & fees | | 39,462 | 39,462 |
| Enterprise activities | | 101,820 | 101,820 |
| Other activities | 350,000 | 255,004 | (94,996) |
| Donations | | 15,095 | 15,095 |
| Total receipts | <u>385,200</u> | <u>446,882</u> | <u>61,682</u> |
| TOTAL FUNDS AVAILABLE | <u>749,720</u> | <u>1,083,030</u> | <u>333,310</u> |
| DISBURSEMENTS | | | |
| Central services - other support services | 749,720 | 522,924 | (226,796) |
| Transfer to General Fund | | 264,510 | 264,510 |
| Total disbursements | <u>749,720</u> | <u>787,434</u> | <u>37,714</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>295,596</u> | <u>295,596</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash | | | |
| Checking and savings accounts | | <u>295,596</u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---------------------------------|----------------------------|-----------|------------------------|
| FUND BALANCE, beginning of year | 263,170 | 354,749 | 91,579 |
| RECEIPTS | | | |
| Sales | 125,000 | 158,708 | 33,708 |
| State reimbursements | | 5,656 | 5,656 |
| Federal reimbursements | 1,478,830 | 1,200,726 | (278,104) |
| Interest | | 3,333 | 3,333 |
| Other | | 438 | 438 |
| Total receipts | 1,603,830 | 1,368,861 | (234,969) |
| TOTAL FUNDS AVAILABLE | 1,867,000 | 1,723,610 | (143,390) |
| DISBURSEMENTS | | | |
| Food | 850,000 | 824,088 | (25,912) |
| Salaries | 655,000 | 463,469 | (191,531) |
| Employee benefits | 275,000 | 233,195 | (41,805) |
| Purchased services | 12,000 | | (12,000) |
| Equipment repairs | | 10,959 | 10,959 |
| Travel | | 2,189 | 2,189 |
| Supplies | 75,000 | 75,728 | 728 |
| Other expense | | 3,758 | 3,758 |
| Total disbursements | 1,867,000 | 1,613,386 | (253,614) |
| FUND BALANCE, end of year | - | 110,224 | 110,224 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 110,224 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|------------------|------------------------|
| FUND BALANCE, beginning of year (as restated) | 971,500 | 1,040,308 | 68,808 |
| RECEIPTS | | | |
| Local receipts | | | |
| Local property taxes | 1,300,000 | 1,197,623 | (102,377) |
| Carline taxes | 1,500 | 1,397 | (103) |
| Public Power District sales tax | | 826 | 826 |
| Penalties and interest on taxes | 1,000 | | (1,000) |
| Interest on investments | 25,000 | 7,835 | (17,165) |
| Total local receipts | <u>1,327,500</u> | <u>1,207,681</u> | <u>(119,819)</u> |
| State receipts | | | |
| Homestead exemption | | 20,703 | 20,703 |
| Property tax credit | | 97,038 | 97,038 |
| Pro-rate motor vehicle | 1,000 | 3,057 | 2,057 |
| Total state receipts | <u>1,000</u> | <u>120,798</u> | <u>119,798</u> |
| Total receipts | <u>1,328,500</u> | <u>1,328,479</u> | <u>(21)</u> |
| TOTAL FUNDS AVAILABLE | <u>2,300,000</u> | <u>2,368,787</u> | <u>68,787</u> |
| DISBURSEMENTS | | | |
| Bank wire fee | | 60 | 60 |
| Redemption of principal | 1,000,000 | 890,000 | (110,000) |
| Debt services interest | 1,300,000 | 308,550 | (991,450) |
| Other debt related cost | | 800 | 800 |
| Total disbursements | <u>2,300,000</u> | <u>1,199,410</u> | <u>(1,100,590)</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>1,169,377</u> | <u>1,169,377</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 859,312 | |
| County treasurer | | 310,065 | |
| TOTAL FUND BALANCE | | <u>1,169,377</u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|------------------|------------------------|
| FUND BALANCE, beginning of year | 308,342 | 580,506 | 272,164 |
| RECEIPTS | | | |
| Local receipts | | | |
| Local property taxes | 600,000 | 549,233 | (50,767) |
| Carline taxes | 500 | 645 | 145 |
| Public Power District sales tax | | 378 | 378 |
| Interest on investments | 500 | 17,694 | 17,194 |
| Total local receipts | <u>601,000</u> | <u>567,950</u> | <u>(33,050)</u> |
| State receipts | | | |
| Homestead | | 9,467 | 9,467 |
| Pro rate motor vehicle | 500 | 1,497 | 997 |
| Property tax credit | | 44,791 | 44,791 |
| Other state receipts | | 500 | 500 |
| Total state receipts | <u>500</u> | <u>56,255</u> | <u>55,755</u> |
| Federal receipts | | | |
| ESSER III | 190,158 | | (190,158) |
| Total federal receipts | <u>190,158</u> | <u>-</u> | <u>(190,158)</u> |
| Other receipts | | | |
| Interfund loan from Qualified Capital Purpose Undertaking | - | 125,000 | 125,000 |
| Total receipts | <u>791,658</u> | <u>749,205</u> | <u>(42,453)</u> |
| TOTAL FUNDS AVAILABLE | <u>1,100,000</u> | <u>1,329,711</u> | <u>229,711</u> |
| DISBURSEMENTS | | | |
| ESSER III - Capital improvements | 1,100,000 | 816,741 | (283,259) |
| Building improvements | | 307,424 | 307,424 |
| Total disbursements | <u>1,100,000</u> | <u>1,124,165</u> | <u>24,165</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>205,546</u> | <u>205,546</u> |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 62,427 | |
| County treasurers | | <u>143,119</u> | |
| TOTAL FUND BALANCE | | <u>205,546</u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original Budget | Amended & Final Budget | Actual | Over (Under) Budget |
|--|--------------------|---------------------------|------------------|------------------------|
| FUND BALANCE, beginning of year | 3,412,028 | 3,412,028 | 4,904,825 | 1,492,797 |
| RECEIPTS | | | | |
| Local receipts | | | | |
| Local property taxes | 360,000 | 360,000 | 332,745 | (27,255) |
| Carline taxes | 200 | 200 | 387 | 187 |
| Public Power District sales tax | | | 230 | 230 |
| Interest on investments | 8,000 | 8,000 | 233,413 | 225,413 |
| Total local sources | <u>368,200</u> | <u>368,200</u> | <u>566,775</u> | <u>198,575</u> |
| State receipts | | | | |
| Homestead exemption | | | 5,733 | 5,733 |
| Property tax credit | | | 26,871 | 26,871 |
| Pro-rate motor vehicle | 1,000 | 1,000 | 920 | (80) |
| Total state receipts | <u>1,000</u> | <u>1,000</u> | <u>33,524</u> | <u>32,524</u> |
| Federal receipts | | | | |
| Federal reimbursements | <u>200,000</u> | <u>200,000</u> | <u>113,338</u> | <u>(86,662)</u> |
| Other receipts | | | | |
| Interfund loan repaid from Special Building Fund | <u>(2,981,228)</u> | <u>18,772</u> | | <u>(18,772)</u> |
| Total other receipts | <u>(2,981,228)</u> | <u>18,772</u> | - | <u>(18,772)</u> |
| Total receipts | <u>(2,412,028)</u> | <u>587,972</u> | <u>713,637</u> | <u>125,665</u> |
| TOTAL FUNDS AVAILABLE | <u>1,000,000</u> | <u>4,000,000</u> | <u>5,618,462</u> | <u>1,618,462</u> |
| DISBURSEMENTS | | | | |
| Construction services | | | 6,200 | 6,200 |
| Redemption of principal | 500,000 | 2,000,000 | | (2,000,000) |
| Interest on long-term debt | 500,000 | 2,000,000 | 238,420 | (1,761,580) |
| Other debt related cost | | | 1,000 | 1,000 |
| Interfund loan to General Fund | | | 500,000 | 500,000 |
| Interfund loan to Special Building Fund | | | 125,000 | 125,000 |
| Total disbursements | <u>1,000,000</u> | <u>4,000,000</u> | <u>870,620</u> | <u>(3,129,380)</u> |
| FUND BALANCE, end of year | <u>-</u> | <u>-</u> | <u>4,747,842</u> | <u>4,747,842</u> |
| ANALYSIS OF FUND BALANCE | | | | |
| Cash in bank | | | | |
| Checking and savings accounts | | | 4,661,970 | |
| County treasurers | | | 85,872 | |
| TOTAL FUND BALANCE | | | <u>4,747,842</u> | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
COOPERATIVE FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---|----------------------------|--------|------------------------|
| FUND BALANCE, beginning of year | 3,715 | 5,579 | 1,864 |
| RECEIPTS | | | |
| Interest | | 209 | 209 |
| Other categorical grants from private interests | 171,285 | 39,626 | (131,659) |
| Transfers from general fund | | 10,000 | 10,000 |
| Total receipts | 171,285 | 49,835 | (121,450) |
| TOTAL FUNDS AVAILABLE | 175,000 | 55,414 | (119,586) |
| DISBURSEMENTS | | | |
| Regular instructional programs | 125,000 | | (125,000) |
| Support services - student | 20,000 | 26,676 | 6,676 |
| Support services - staff | 30,000 | | (30,000) |
| Total disbursements | 175,000 | 26,676 | (148,324) |
| FUND BALANCE, end of year | - | 28,738 | 28,738 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash in bank | | | |
| Checking and savings accounts | | 28,738 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE MODIFIED
CASH BASIS - BUDGET AND ACTUAL
STUDENT FEE FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Original & Final Budget | Actual | Over (Under) Budget |
|---------------------------------|----------------------------|--------|------------------------|
| FUND BALANCE, beginning of year | 29,378 | 40,694 | 11,316 |
| RECEIPTS | | | |
| Extracurricular fees | 50,000 | 14,484 | (35,516) |
| Postsecondary fees | 20,622 | 9,402 | (11,220) |
| Interest | | 510 | 510 |
| Total receipts | 70,622 | 24,396 | (46,226) |
| TOTAL FUNDS AVAILABLE | 100,000 | 65,090 | (34,910) |
| DISBURSEMENTS | | | |
| Extracurricular activities | 50,000 | | (50,000) |
| Postsecondary education | 30,000 | | (30,000) |
| Summer school | 20,000 | | (20,000) |
| Support services - student | | 13,857 | 13,857 |
| Total disbursements | 100,000 | 13,857 | (86,143) |
| FUND BALANCE, end of year | - | 51,233 | 51,233 |
| ANALYSIS OF FUND BALANCE | | | |
| Cash | | | |
| Checking and savings accounts | | 51,233 | |

See accompanying notes to budgetary schedules.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
NOTE TO BUDGETARY SCHEDULES

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

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is generally consistent with the basis of accounting used in preparing the basic financial statements. All undisclosed appropriations lapse at the end of the budget year. For budgetary purposes, transfers to the Employee Benefit Fund and Depreciation Fund are reflected as functional disbursements in the General Fund when the transfer is made.

Budget Law

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

The Employee Benefit Fund exceeded budget by \$3,561, Special Building Fund exceeded budget by \$24,165, and the Activities Fund exceeded budget by \$37,714.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes. A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

| | |
|--|----------------|
| Receipts over disbursements - financial report basis | |
| General Fund | <u>227,896</u> |
| Receipts over disbursements - budgetary basis | |
| General Fund | 167,827 |
| Depreciation Fund | 2,627 |
| Employee Benefit Fund | 34,283 |
| Cooperative Fund | 23,159 |
| | <u>227,896</u> |



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

To the Board of Education
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each fund, and the aggregate remaining fund information of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools District No. 123, Schuyler Nebraska's basic financial statements and have issued our report thereon dated December 30, 2024. Our report includes a qualified opinion on the General Fund due to insufficient supporting documentation for outstanding deposits and interfund balances. This qualification also affects the opinion on the governmental activities because the General Fund is reported as a major governmental fund and is included in the totals for governmental activities. All other opinion units received unmodified opinions.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Schuyler Community Schools District No. 123, Schuyler Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Schuyler Community Schools District No. 123, Schuyler, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Schuyler Community Schools District No. 123, Schuyler, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-003, 2024-004, 2024-005, and 2024-006 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Schuyler Community Schools District No. 123, Schuyler, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 2024-007.

Schuyler Community Schools District No. 123, Schuyler, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Schuyler Community Schools District No. 123, Schuyler, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Schuyler Community Schools District No. 123, Schuyler, Nebraska'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.

Forward CPA, LLC

Omaha, Nebraska
December 30, 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
Schuyler Community Schools
District No. 123, Colfax County
Schuyler, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Schuyler Community Schools District No. 123, Schuyler, Nebraska's 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska's major federal programs for the year ended August 31, 2024. Schuyler Community Schools District No. 123, Schuyler, Nebraska'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, Schuyler Community Schools District No. 123, Schuyler, Nebraska complied, in all material respects, with the types of 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the 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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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 generally accepted auditing standards, *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 Schuyler Community Schools District No. 123, Schuyler, Nebraska's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Schuyler Community Schools

District No. 123, Schuyler, Nebraska'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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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 Schuyler Community Schools District No. 123, Schuyler, Nebraska'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.

Forward CPA, LLC

Omaha, Nebraska
December 30, 2024

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

| | |
|--|------------|
| Type of auditor's report issued: | Qualified |
| Internal control over financial reporting: <ul style="list-style-type: none"> • Material weakness(es) identified • Significant deficiency(ies) identified that are not considered to be material weaknesses? | Yes Yes |
| Noncompliance material to financial statements noted? | Yes |

Federal Awards

| | |
|---|--|
| Internal control over major programs: <ul style="list-style-type: none"> • Material weakness(es) identified • Significant deficiency(ies) identified that are not considered to be material weaknesses? | No No |
| 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 Uniform Guidance? | No |
| Identification of major programs: | |
| Name of Federal Program or Cluster Education Stabilization Fund | Assistance Listing Numbers 84.425U |
| Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| Auditee qualified as low-risk auditee? | No |

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2024-001: SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping and accounting functions. The same individual routinely reconciles the bank statements; processes payroll, including initiation and control of automated bank transactions; makes journal entries; and manages the general ledger functions.

Cause

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

Potential Effect

Because of the lack of segregation of duties, unauthorized transactions could occur.

Recommendation

Procedures should be implemented to ensure that duties with respect to handling and recording transactions be segregated or that alternative controls be used to compensate for lack of segregation.

District's Response

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

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-002: BANK RECONCILIATIONS

Criteria

Sound internal control practices and accounting standards dictate that bank reconciliations should be completed accurately and in a timely manner. Timely bank reconciliations help ensure that discrepancies are identified and resolved promptly, reducing the risk of financial misstatements or undetected errors or fraud.

Condition

It was noted that the District did not complete bank reconciliations timely or accurately throughout the fiscal year. Several bank reconciliations were delayed by multiple months, and errors were identified in the reconciliations that required adjustment. Additionally, the District was unable to provide sufficient supporting documentation for outstanding deposits included in the bank reconciliation, totaling \$96,153, which could not be validated through alternative audit procedures. Further, an additional \$500,000 transaction lacked adequate documentation to substantiate the source or classification of the funds. These deficiencies were primarily due to turnover in accounting positions, outdated accounting software, and a lack of oversight over the reconciliation process.

Cause

The untimely and inaccurate reconciliations appear to be the result of turnover in accounting positions and a lack of oversight over the reconciliation process.

Effect

Failure to complete bank reconciliations timely and accurately increases the risk of errors or irregularities in the financial records remaining undetected. This could lead to misstated financial statements, errors in cash balances, and potential misuse of funds. As noted in the auditor's report, these deficiencies resulted in a qualified opinion on the General Fund and impacted the opinion on the governmental activities, as the General Fund is a major component of the District's financial reporting.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-002: BANK RECONCILIATIONS (Continued)

Recommendation

We recommend the District establish a policy requiring bank reconciliations to be completed within 30 days of month-end, provide training to staff responsible for completing reconciliations to ensure they have the necessary skills and understanding of the process, and implement a review process where a second individual reviews reconciliations for accuracy and completeness.

District's Response

The District acknowledges the finding and is committed to resolving the issue. The District has already begun implementing measures to address this, including hiring additional accounting staff and implementing updated software.

2024-003: ACTIVITIES FUND ACCOUNTING

Criteria

Accounting standards and best practices require that all financial activity of the District be recorded accurately and timely in the main general ledger to ensure complete and reliable financial reporting. Proper integration or reconciliation of subsidiary systems, such as the Activities Fund, is essential to meet these requirements.

Condition

The District used a separate software program to account for the Activities Fund, which was not integrated with the primary accounting software. As a result, several months of Activities Fund transactions were not included in the main general ledger during the fiscal year and were corrected through audit adjustments.

Cause

The lack of integration between the two systems and the absence of regular reconciliation processes contributed to the incomplete recording of financial activity in the main general ledger.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-003: ACTIVITIES FUND ACCOUNTING (Continued)

Effect

Failure to include all financial activity in the general ledger increases the risk of incomplete or inaccurate financial reporting. This may lead to misstatements in the financial statements and could hinder the District's ability to make informed financial decisions.

Recommendation

We recommend that the District integrate the Activities Fund accounting system with its primary accounting software to ensure all transactions are captured in the general ledger in a timely and accurate manner. If integration is not feasible, management should implement procedures to reconcile the two systems monthly and ensure all financial activity is appropriately recorded in the main general ledger.

District's Response

The District will integrate the Activity Fund accounting system with the primary accounting software and will establish monthly reconciliation procedures.

2024-004: MISCLASSIFICATION OF GENERAL FUND EXPENDITURES

Criteria

Expenditures are required to be recorded in the appropriate fund to ensure accurate financial reporting and compliance with legal and regulatory requirements. Funds should be used only for their designated purposes, and transactions should be classified correctly at the time of initial recording.

Condition

During the audit, we identified instances where General Fund expenditures were recorded in the Activities Fund. This practice misclassifies expenditures and results in inaccuracies in the District's financial statements. The Activities Fund is not intended to serve as a clearing account for transactions that properly belong to other funds.

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SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-004: MISCLASSIFICATION OF GENERAL FUND EXPENDITURES (Continued)

Cause

The misclassification appears to have been a matter of convenience, potentially due to a lack of clear procedures or staff training on proper fund usage and transaction classification.

Effect

Misclassifying expenditures can result in financial reporting inaccuracies, leading to a misrepresentation of the District's financial position and noncompliance with fund restrictions.

Recommendation

We recommend that the District implement procedures to ensure all expenditures are properly classified at the time of entry. Staff should receive training to understand the purpose and restrictions of each fund to avoid future misclassification. Additionally, the District should review and reclassify any improperly recorded transactions to the correct fund to ensure accurate financial reporting.

District's Response

The District will provide staff training on proper fund usage and classification and review prior transactions to ensure compliance and accuracy in financial reporting.

2024-005: MISSING PAYROLL DOCUMENTATION

Criteria

Federal regulations require that employee personnel files include signed contracts and completed I-9 forms. Signed contracts establish the terms of employment, including salary and responsibilities, while I-9 forms are legally required to verify an employee's eligibility to work in the United States.

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MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-005: MISSING PAYROLL DOCUMENTATION (Continued)

Condition

During our payroll testing, we identified that signed contracts were missing for two employees, and required I-9 forms for some employees were not on file. This indicates deficiencies in the District's personnel file management and record-keeping practices.

Cause

The absence of these documents appears to result from a lack of robust procedures for ensuring complete and accurate personnel records during the hiring and onboarding process.

Effect

The lack of signed contracts increases the risk of disputes regarding employment terms and compliance issues related to payroll. Missing I-9 forms could expose the District to potential penalties for noncompliance with federal immigration laws.

Recommendation

We recommend that the District establish and enforce procedures to ensure that all required payroll documentation, including signed contracts and I-9 forms, is obtained and properly maintained in employee personnel files. Periodic reviews of personnel files should be conducted to verify that all documentation is complete and up to date.

District's Response

The District has implemented new procedures to ensure all required payroll documentation is properly maintained and will conduct periodic reviews of personnel files for completeness.

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-006: RELATED PARTY TRANSACTIONS

Criteria

Sound governance practices and ethical standards require that individuals in positions of authority abstain from decision-making processes, including voting, when they have a direct or indirect financial interest. This is critical for ensuring transparency, avoiding conflicts of interest, and maintaining the integrity of governance decisions.

Condition

During our audit, we noted instances where Board members did not consistently abstain from voting on the approval of payments to themselves or their businesses.

Cause

The failure to abstain appears to be due to insufficient awareness of conflict-of-interest policies and legal requirements, as well as a lack of oversight during the voting process.

Effect

Allowing Board members to participate in approving claims that involve their financial interests undermines transparency and exposes the District to potential ethical and legal challenges.

Recommendation

We recommend that the District reinforce its conflict-of-interest policies and ensure that the Board members abstain from voting on any transactions in which they have a financial interest. These abstentions should be documented clearly in the Board meeting minutes. Additionally, the District should provide training to Board members to increase awareness of conflict-of-interest requirements.

District's Response

The District will provide training to Board members regarding conflict-of-interest policies and ensure abstentions are documented in meeting minutes to maintain transparency and compliance.

SCHUYLER COMMUNITY SCHOOLS
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SCHUYLER, NEBRASKA
MANAGEMENT RESPONSE AND PLANNED CORRECTIVE ACTION
FOR THE YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS (Continued)

2024-007: BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures.

Condition

As explained in Note 3 to the financial statements, expenditures exceeded budgeted expenditures as follows: Employee Benefit Fund \$3,561, Special Building Fund \$24,165, and Activities Fund \$37,714.

Cause

Management did not amend the budget to allow for an increase in expenditures in excess of the original budget.

Effect

This is a violation of state law.

Recommendation

Management should amend the budget document before funds are expended in excess of the appropriated expenditures.

District's Response

The District will compare and review the budgeted amounts and amend future budget documents, if required.

SECTION III. FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

N/A - None

SCHUYLER COMMUNITY SCHOOLS
DISTRICT NO. 123, COLFAX COUNTY
SCHUYLER, NEBRASKA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024

FINDING 2023-001 INTERNAL CONTROL

A significant deficiency was reported in the prior audit because of a lack of segregation of duties among personnel.

CURRENT STATUS: A lack of segregation of duties exists for the 2023-24 fiscal year.

FINDING 2023-002 BUDGET NONCOMPLIANCE

A compliance finding was reported in the prior audit because the Special Building Fund exceeded the budgeted expenditures.

CURRENT STATUS: The Special Building Fund exceeded budget for the 2023-24 fiscal year.

Minutes from January 13, 2025 Foundation Meeting

Members Present: Brian Vavricek, Amanda Jedlicka, Nina Lanuza, Sheri Balak, Joyce Baumert, Dr. Bret Schroder and Victor Lopez

Others Present: Shelley Friesz, Audra Jedlicka and Brian Bywater

Sheri called the meeting to order.

Members recited the Pledge of Allegiance.

Secretary Report/Minutes from December 2024 were reviewed. Motion by Dr. Schroder and seconded by Joyce to approve the December 2024 minutes. Vote 7-0. Motion passed.

Treasurer's Report was reviewed. Motion by Brian and seconded by Victor to approve the Treasurer's Report. Vote 7-0. Motion passed.

Committee Reports

Labor Day:

Audra Jedlicka, representing the Schuyler Chamber of Commerce gave a detailed report about ways they are continuing to improve the Labor Day celebration. The Schuyler Foundation would continue to help pay for a band one night of the celebration.

Scholarships: No Report.

Education:

Committee meeting with administrators after the January meeting to discuss nominations for 2nd quarter.

PR/Communications:

Dr. Schroder reported still working to improve communication in the district.

Distinguished Alumni Honors:

Sheri will be sending out a press release at the end of the month for nominations which are due March 1st.

Fundraising:

Sheri reported still seeking a Director for the Annual Golf Tournament.

School Facilities:

Dr. Schroder wanted to say thanks to the Schuyler Community Schools Foundation for supporting the painting project in the new gym at Schuyler Central High School.

Community Reports:

Audra Jedlicka, representing the Schuyler Chamber of Commerce reported on a speaker coming from the Nebraska Historical Society for a student assembly and then will also speak to the staff at their Professional Development meeting Feb. 21st.

Brian Bywater, representing the Schuyler Community Development gave a brief report.

Strategic Planning:

Dr. Schroder will be working on the initial priorities with the Schuyler Community Schools Administrators. The Strategic Plan will be presented to the Schuyler Community Schools Board of Education in February.

Finance:

Joyce presented the members with the Schuyler Community Schools Foundation Calendar Year 2024 Financial Report and the Schuyler Community Schools Foundation 2025-2026 budget.

Sheri adjourned the meeting.

Next meeting is February 3, 2025 @ noon at the Schuyler Community Schools District Office