

Report of Financial Status 06/30/2025

Dale Martin, Superintendent

TO: Board of Education

This is a report of the financial status of the Emerson-Hubbard Schools, District # 26, as of June 30, 2025 with the Emerson-Hubbard Schools and First Nebraska Bank Balance.

Mature
Date Investments

| 6/30/2025 | 0.05% | First Nebraska Bank Balance | Balance | GEN FUND .05% | Hi-Fi Acct 2.78% |
|------------------|-------|-------------------------------|----------------------|-------------------------------|-------------------------------------|
| | | 03 Unemployment | | \$ 1,252.77 | \$ 17,289.90 |
| | | 06 Hot Lunch Fund | | \$ (40,552.77) | \$ - |
| | | 08 Special Building Fund | | \$ 234,254.74 | \$ 47,708.49 |
| | | 02 Depreciation Fund | | \$ 3,555.78 | \$ 308,900.90 |
| | | 01 General Fund | | \$ 1,942,608.85 | \$ 1,052,471.76 |
| | | General Fund Cash | | | \$ 2,313.90 |
| | | 10 Coop Fund | | | \$ - \$ 28,052.10 |
| | | | | TOTAL: \$ 2,141,119.37 | \$ 1,426,371.05 \$ 30,366.00 |
| | | | | GRAND TOTAL | \$ 3,597,856.42 |
| | | Frontier Bank - Pender | Balance as of | 6/30/2025 | Interest Accrued 4.45000% |
| Acct#1031248023 | | CD | | \$ 112,058.02 | \$ 4,024.96 \$ 116,082.98 |
| | | | | 06/30/2025 | Interest Accrued 4.70000% |
| Acct #1031106482 | | CD | | \$ 184,973.93 | \$ 6,101.49 \$ 191,075.42 |
| | | Frontier Bank - Pender | Balance as of | 6/30/2025 | Interest Accrued 4.10% |
| | | CD 1948 | | \$ 230,000.00 | \$ 8,805.94 \$ 238,805.94 |

Monthly Bills

| | |
|--------------------|----------------------|
| District Bills | \$ 69,335.19 |
| Outstanding Checks | \$ 74,112.11 |
| Payroll Vendors | \$ 151,516.10 |
| Payroll | \$ 143,029.65 |
| TOTAL: | \$ 437,993.05 |

| | Beginning | Projected Net Income | |
|-----------------------------|-----------------|----------------------|-----------------|
| 01 GenFund+GenFund Cash Bal | \$ 2,997,394.51 | \$ 55,084.81 | \$ 3,052,479.32 |
| 03 Unemployment | \$ 18,542.67 | \$ - | \$ 18,542.67 |
| 08 Special Bldg. Balance | \$ 281,963.23 | \$ 1,057.81 | \$ 283,021.04 |
| 02 Depreciation Balance | \$ 312,456.68 | \$ - | \$ 312,456.68 |
| 06 Hot Lunch Balance | \$ (40,552.77) | \$ - | \$ (40,552.77) |
| 10 Coop Fund Balance | \$ 28,052.10 | \$ - | \$ 28,052.10 |
| Frontier Bank CD | \$ 116,082.98 | | \$ 116,082.98 |
| Frontier Bank CD | \$ 191,075.42 | | \$ 191,075.42 |
| Frontier Bank CD | \$ 238,805.94 | | \$ 238,805.94 |

Total District Funds \$ 4,143,820.76

TOTAL DISTRICT: \$ 4,199,963.38

Linda Rohde, District Financial Secretary

Batch Description: June Activity 2025
Checking Account: 5

ACTIVITY ACCOUNT

Processing Month: 06/2025

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| | Statement Balance | 06/30/2025 | 144,231.84 |

Outstanding Checks

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| 8187 | ALLEN CONS. SCHOOL | 06/09/2025 | 130.00 |
| | Total: | | 130.00 |

| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> | <u>Difference</u> |
|--------------------------|--------------------------|-------------------------|-----------------------------|-------------------|
| 144,231.84 | (130.00) | 144,101.84 | 144,101.84 | 0.00 |

Cleared Automatic Payment Total:

Cleared Checks Total: 4,484.89

Cleared Direct Deposit Total:

Cleared Void Total:

Cleared Cash Receipt Total: 4,135.27

Cleared Manual Journal Entries Total:

Cleared Sales Journal Total:

Check Reconciliation Report

Batch Description: June Reconciliation

Processing Month: 06/2025

Checking Account: 1

GENERAL CHECKING

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------|-------------|---------------|
| | Statement Balance | 06/30/2025 | 2,141,119.37 |

Outstanding Automatic Payments

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|--------------------------------|-------------|---------------|
| 145 | NEBRASKA SCHOOL RETIREMENT SYS | 06/20/2025 | 41,699.27 |
| | Total: | | 41,699.27 |

Outstanding Checks

| <u>Check/Reference Number</u> | <u>Description</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|---------------------------------|-------------|---------------|
| 42030 | BLAKE ERIKSEN | 04/08/2025 | 17.00 |
| 42050 | KATIE VICTOR | 04/08/2025 | 1,478.40 |
| 42091 | CREDIT MANAGEMENT SERVICES, INC | 04/18/2025 | 621.00 |
| 42103 | BLAKE ERIKSEN | 04/28/2025 | 30.00 |
| 42178 | ALLEN CONS. SCHOOL | 06/10/2025 | 12,998.49 |
| 42197 | KATIE VICTOR | 06/10/2025 | 686.08 |
| 42229 | BLUE CROSS/BLUE SHIELD | 06/20/2025 | 56,350.49 |
| 42238 | CENTURY LINK | 06/24/2025 | 539.50 |
| 42239 | CENTURY LINK | 06/24/2025 | 6.15 |
| 42240 | NSAA | 06/24/2025 | 1,385.00 |
| | Total: | | 74,112.11 |

| <u>Statement Balance</u> | <u>Outstanding Total</u> | <u>Balance on Books</u> | <u>Cash Account Balance</u> | <u>Difference</u> |
|--------------------------|--------------------------|-------------------------|-----------------------------|-------------------|
| 2,141,119.37 | (115,811.38) | 2,025,307.99 | 2,025,307.99 | 0.00 |

| | |
|---------------------------------------|--------------|
| Cleared Automatic Payment Total: | 98,445.52 |
| Cleared Checks Total: | 197,768.70 |
| Cleared Direct Deposit Total: | (160,307.90) |
| Cleared Void Total: | 1,294.00 |
| Cleared Cash Receipt Total: | 327,158.59 |
| Cleared Manual Journal Entries Total: | (150.06) |
| Cleared Sales Journal Total: | |

Cash Receipt Listing - Detail

| | | | | |
|--|-------------------------------------|---------------------------------|----------------------------|----------------------------------|
| Receipt Number: 391 | Received From: | Receipt Date: 06/02/2025 | Receipt Key: 391 | Amount: 100.00 |
| Description: fitness center | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0540 | fitness center | 100.00 | 05 101 | |
| Receipt Number: 419 | Received From: | Receipt Date: 06/04/2025 | Receipt Key: 419 | Amount: 50.00 |
| Description: fitness center | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0540 | fitness center | 50.00 | 05 101 | |
| Receipt Number: 420 | Received From: | Receipt Date: 06/09/2025 | Receipt Key: 420 | Amount: 150.00 |
| Description: fitness center | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0540 | fitness center | 150.00 | 05 101 | |
| Receipt Number: 421 | Received From: | Receipt Date: 06/10/2025 | Receipt Key: 421 | Amount: 30.00 |
| Description: fitness center | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0540 | fitness center | 30.00 | 05 101 | |
| Receipt Number: 422 | Received From: | Receipt Date: 06/11/2025 | Receipt Key: 422 | Amount: 17.00 |
| Description: fitness center | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0540 | fitness center | 17.00 | 05 101 | |
| Receipt Number: 423 | Received From: | Receipt Date: 06/11/2025 | Receipt Key: 423 | Amount: 800.00 |
| Description: FFA Nationals | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0420 | FFA Nationals | 800.00 | 05 101 | |
| Receipt Number: 424 | Received From: | Receipt Date: 06/12/2025 | Receipt Key: 424 | Amount: 100.00 |
| Description: fitness center | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0540 | fitness center | 100.00 | 05 101 | |
| Receipt Number: 425 | Received From: | Receipt Date: 06/12/2025 | Receipt Key: 425 | Amount: 1,000.00 |
| Description: FBLA Nationals-EH School | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0415 | FBLA Nationals-EH School | 1,000.00 | 05 101 | |
| Receipt Number: 426 | Received From: | Receipt Date: 06/17/2025 | Receipt Key: 426 | Amount: 500.00 |
| Description: Robotics donation Graf Bees | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0485 | Robotics donation Graf Bees | 500.00 | 05 101 | |
| Receipt Number: 427 | Received From: | Receipt Date: 06/24/2025 | Receipt Key: 427 | Amount: 917.00 |
| Description: left over prom money from Post Prom | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 05 1710 0310 | left over prom money from Post Prom | 917.00 | 05 101 | |
| Receipt Number: 428 | Received From: | Receipt Date: 06/24/2025 | Receipt Key: 428 | Amount: 50.00 |
| Description: Wakefield care center donation-robotics | Comment: | | | |

Cash Receipt Listing - Detail

| | | | | | |
|---|--|---|--|----------------------------------|----------------|
| <u>Chart of Account Number</u> 05 1710 0485 | <u>Detail Description</u> Wakefield care center donation-robotics | <u>Detail Amount</u> 50.00 | <u>Cash Account Number</u> 05 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 429</u> <u>Description: fitness center</u> <u>Chart of Account Number</u> 05 1710 0540 | <u>Received From:</u> <u>Detail Description</u> fitness center <u>Received From:</u> | <u>Detail Amount</u> 50.00 | <u>Cash Account Number</u> 05 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 430</u> <u>Description: fitness center</u> <u>Chart of Account Number</u> 05 1710 0540 | <u>Received From:</u> <u>Detail Description</u> fitness center <u>Received From:</u> | <u>Detail Amount</u> 200.00 | <u>Cash Account Number</u> 05 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 431</u> <u>Description: fitness center</u> <u>Chart of Account Number</u> 05 1710 0540 | <u>Received From:</u> <u>Detail Description</u> fitness center <u>Received From:</u> | <u>Detail Amount</u> 100.00 | <u>Cash Account Number</u> 05 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 432</u> <u>Description: azon refund</u> <u>Chart of Account Number</u> 05 1710 0460 | <u>Received From:</u> <u>Detail Description</u> azon refund <u>Received From:</u> | <u>Detail Amount</u> 6.99 | <u>Cash Account Number</u> 05 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 433</u> <u>Description: June interest</u> <u>Chart of Account Number</u> 05 1510 | <u>Received From:</u> <u>Detail Description</u> June interest <u>Received From:</u> | <u>Detail Amount</u> 64.28 | <u>Cash Account Number</u> 05 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 437</u> <u>Description: CSM Rebate</u> <u>Chart of Account Number</u> 06 1990 | <u>Received From:</u> <u>Detail Description</u> rebate <u>Received From:</u> | <u>Detail Amount</u> 8.48 | <u>Cash Account Number</u> 06 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 438</u> <u>Description: Sped SA FFR 23-24</u> <u>Chart of Account Number</u> 01 3120 | <u>Received From:</u> <u>Detail Description</u> Sped School Age <u>Received From:</u> | <u>Detail Amount</u> 57,220.00 | <u>Cash Account Number</u> 01 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 439</u> <u>Description: Fines & License</u> <u>Chart of Account Number</u> 01 2110 | <u>Received From:</u> <u>Detail Description</u> Fines & License <u>Received From:</u> | <u>Detail Amount</u> 334.77 | <u>Cash Account Number</u> 01 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |
| <u>Receipt Number: 440</u> <u>Description: Tax</u> <u>Chart of Account Number</u> 01 1125 01 1100 01 3130 01 2130 08 1100 08 3130 | <u>Received From:</u> <u>Detail Description</u> Motor Vehicle Local Taxes Homestead Schools SB Tax SB Homestead | <u>Detail Amount</u> 9,870.76 75,178.55 3,738.77 1,043.44 2,172.95 108.06 | <u>Cash Account Number</u> 01 101 01 101 01 101 01 101 08 101 08 101 | <u>Receivable Account Number</u> | <u>Amount:</u> |

| | | | | |
|------------------------------------|--|---------------------------------|----------------------------|----------------------------------|
| Receipt Number: 441 | Received From: STATENEBR STATE OF NEBRASKA | Receipt Date: 06/05/2025 | Receipt Key: 441 | Amount: 64,859.00 |
| Description: Sped SA FFR 23-24 | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 01 3120 | Sped School Age | 64,859.00 | 01 101 | |
| Receipt Number: 442 | Received From: DIXCOTREAS DIXON COUNTY TREASURER | Receipt Date: 06/12/2025 | Receipt Key: 442 | Amount: 31,700.81 |
| Description: Tax | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 01 1125 | Motor Vehicle | 7,054.65 | 01 101 | |
| 01 1100 | Tax | 21,797.87 | 01 101 | |
| 01 3130 | Homestead | 1,872.44 | 01 101 | |
| 01 2110 | Fines & License | 292.19 | 01 101 | |
| 08 1100 | SB Tax | 629.55 | 08 101 | |
| 08 3130 | SB Homestead | 54.11 | 08 101 | |
| Receipt Number: 443 | Received From: THURCOTREA THURSTON COUNTY TREASURER | Receipt Date: 06/12/2025 | Receipt Key: 443 | Amount: 35,733.21 |
| Description: Tax | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 01 1125 | Motor Vehicle | 1,604.09 | 01 101 | |
| 01 1100 | Tax | 32,761.73 | 01 101 | |
| 01 3130 | Homestead | 381.32 | 01 101 | |
| 01 2110 | Fines | 28.12 | 01 101 | |
| 08 1100 | SB Tax | 946.93 | 08 101 | |
| 08 3130 | SB Homestead | 11.02 | 08 101 | |
| Receipt Number: 444 | Received From: EHSCHOOL EH SCHOOL | Receipt Date: 06/12/2025 | Receipt Key: 444 | Amount: 445.00 |
| Description: Teachers Appreciation | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 06 1990 | Lunch Money | 445.00 | 06 101 | |
| Receipt Number: 445 | Received From: STATENEBR STATE OF NEBRASKA | Receipt Date: 06/16/2025 | Receipt Key: 445 | Amount: 6,568.98 |
| Description: Food Program | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 06 4210 | Food Program | 6,568.98 | 06 101 | |
| Receipt Number: 446 | Received From: STATENEBR STATE OF NEBRASKA | Receipt Date: 06/30/2025 | Receipt Key: 446 | Amount: 37,207.00 |
| Description: State Aid | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 01 3110 | State Aid | 37,207.00 | 01 101 | |
| Receipt Number: 447 | Received From: 1STNEBRBNK FIRST NEBRASKA BANK | Receipt Date: 06/30/2025 | Receipt Key: 447 | Amount: 968.81 |
| Description: Interest & Rebate | Comment: | | | |
| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Detail Amount</u> | <u>Cash Account Number</u> | <u>Receivable Account Number</u> |
| 01 1510 | INTEREST | 968.81 | 01 101 | |
| Summary Totals | | | | |
| <u>Account Type</u> | <u>Cash Accounts</u> | | <u>Receivable Accounts</u> | |
| Subtotal Revenue | 331,293.86 | 01 101 | 316,213.51 | |
| Subtotal Expense | 05 101 | | 4,135.27 | |

| | |
|--------|-------------------|
| 06 101 | 7,022.46 |
| 08 101 | 3,922.62 |
| Total: | <u>331,293.86</u> |

Subtotal General Ledger
Total: 331,293.86