

**Cozad Community Schools  
Board of Education Special Meeting Immediately Following the Budget Hearing  
Monday, August 26, 2024 7:00 PM  
Office of the Superintendent**

Mission: Cozad Community Schools, in partnership with family and community, prepares students to be successful lifelong learners through quality education.

Vision: Cozad Creates Success

Values - Guiding Principles

Respect - Trust, appreciate, celebrate, value, act with urgency

Integrity - Do the right thing, deliver highest quality instruction and practice full accountability

Teamwork - Teamwork at all levels districtwide, recognize and celebrate, have fun and enjoy

Innovation - Positive attitude, open to new ideas,

Courage - Embrace change and take calculated risk, encourage others, communicate directly with respect

**1. BOARD OF EDUCATION SPECIAL MEETING TO IMMEDIATELY FOLLOW BUDGET AMENDMENT HEARING AT 7:00PM**

**1.1. Call to Order, Roll Call**

**1.2. Pledge of Allegiance**

**1.3. Nebraska Open Meeting Law, Publication of Meeting**

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

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

**1.4. Excused/Unexcused Board Member Absence**

**2. APPROVAL OF THE AGENDA**

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

**3. DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE AMENDED BUDGET CHANGED WITH QCPUF FOR THE 2023-2024 BUDGET**

# NOTICE OF HEARING TO AMEND BUDGET

Cozad Community Schools (24-0011) in Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on August 26th at 7:00 o'clock at the Cozad Elementary School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget amendment. The QCPUF fund is being amended due to unforeseen construction costs. There is no impact on the tax asking. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

## Budget As Originally Adopted on September 18, 2023

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 12,634,471.00	\$ 14,500,000.00	\$ 16,677,426.00		\$ 7,761,546.00	\$ 9,005,939.00
Depreciation	\$ 192,870.00	\$ 400,000.00	\$ 1,944,440.00		\$ 1,944,440.00	
Employee Benefit	\$ 10,888.00	\$ 10,865.00	\$ 20,502.00		\$ 20,502.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 508,338.00	\$ 494,450.00	\$ 918,250.00		\$ 918,250.00	
School Nutrition	\$ 587,176.00	\$ 600,000.00	\$ 1,112,831.00		\$ 1,112,831.00	
Bond	\$ 517,061.00	\$ 1,403,000.00	\$ 2,352,208.00		\$ 22,974.00	\$ 2,352,208.00
Special Building	\$ 2,609,913.00	\$ 12,929,488.00	\$ 13,198,763.00		\$ 12,903,763.00	\$ 297,980.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ 22,223.00	\$ 4,381.00	\$ 15,000.00		\$ 15,000.00	
<b>TOTALS</b>	<b>\$ 17,082,940.00</b>	<b>\$ 30,342,184.00</b>	<b>\$ 36,239,420.00</b>	<b>\$ -</b>	<b>\$ 24,699,306.00</b>	<b>\$ 11,656,127.00</b>

## Proposed Amended Budget

Qualified Capital Purpose Undertaking (QCPUF)	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	\$ -
<b>TOTALS</b>	<b>\$ 17,082,940.00</b>	<b>\$ 30,342,184.00</b>	<b>\$ 38,239,420.00</b>	<b>\$ -</b>	<b>\$ 26,699,306.00</b>	<b>\$ 11,656,127.00</b>

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY--Original

Cozad Community Schools (24-0011) in Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 18 day of Sept, 2023 at 6:30 o'clock, P.M., at District Office Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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Depreciation	\$ 192,870.00	\$ 400,000.00	\$ 1,944,440.00		\$ 1,944,440.00	
Employee Benefit	\$ 10,888.00	\$ 10,865.00	\$ 20,502.00		\$ 20,502.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 508,338.00	\$ 494,450.00	\$ 918,250.00		\$ 918,250.00	
School Nutrition	\$ 587,176.00	\$ 600,000.00	\$ 1,112,831.00		\$ 1,112,831.00	
Bond	\$ 517,061.00	\$ 1,403,000.00	\$ 2,352,208.00		\$ 22,974.00	\$ 2,352,208.00
Special Building	\$ 2,609,913.00	\$ 12,929,488.00	\$ 13,198,763.00		\$ 12,903,763.00	\$ 297,980.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -		\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ 22,223.00	\$ 4,381.00	\$ 15,000.00		\$ 15,000.00	
<b>TOTALS</b>	<b>\$ 17,082,940.00</b>	<b>\$ 30,342,184.00</b>	<b>\$ 36,239,420.00</b>	<b>\$ -</b>	<b>\$ 24,699,306.00</b>	<b>\$ 11,656,127.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,352,208.00	\$ 9,303,919.00	\$ 11,656,127.00

4. **DISCUSS, CONSIDER AND TAKE ACTION ON THE TRANSFER FROM GENERAL FUND TO DEPRECIATION FUND AND ACTIVITIES FUND**

\$350,000 Auditorium (Depreciation)

\$200,000 Transportation(Depreciation)

\$50,000 Activities (\$41,500 Athletics, \$4,000 Speech, \$4,000 One Act, \$500 National Honors Society)

5. **GENERAL, LUNCH, ACTIVITIES AND DEPRECIATION FINANCIAL REPORTS AND CLAIMS**

5.1. **Financial Claims**

**Checking Account: 1**

**GENERAL CHECKING**

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
30296	Check	08/26/2024	222HARD	222 HARDWARE	787.07
<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>
2406-250560	06/29/2024		Box fan for Summer AZ	01 6989 610 004	27.99
2407-251128	07/02/2024		Blades	01 2610 610 001	25.98
2407-252653	07/19/2024		Sliding discs	01 2610 610 004	26.97
2407-252672	07/19/2024		Duct tape	01 2610 610 001	38.97
2407-252704	07/19/2024		Summer AZ supplies	01 6989 610 004	50.77
2408-254068	08/01/2024		Box of screws	01 2610 610 001	9.79
2408-254491	08/05/2024		Swiffers	01 2610 610 001	37.45
2408-254614	08/06/2024		Screws and anchors	01 2610 610 005	30.96
2408-254638	08/06/2024		Shelf brackets and hooks	01 2610 610 005	13.95
2408-254752	08/07/2024		Garden hose to wash buses	01 2710 610 000	205.98
2408-254842	08/08/2024		Painter's tape	01 2610 610 004	9.79
2408-254842	08/08/2024		Duct tape	01 2610 610 004	6.99
2408-254842	08/08/2024		Frog tape	01 2610 610 004	7.79
2408-254944	08/09/2024		Trash can for bus	01 2710 610 000	7.99
2408-255366	08/13/2024		Saw blades; key cutting	01 2610 610 000	54.25
2408-255507	08/14/2024		Hooks and cord reel	01 2610 610 001	58.48
2408-255608	08/15/2024		Surge protectors	01 6988 610 004	53.98
2408-255735	08/16/2024	CCS33028	Bissell upright vacuum	01 2610 610 001	118.99
30297	Check	08/26/2024	APPLINC	APPLE INC.	658.00
<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>
mb04474621	08/12/2024	CCS33010	iPads	01 6412 610 002	658.00
30298	Check	08/26/2024	AUTIHELP	The Autism Helper, Inc.	2,884.46
<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>
2717	08/13/2024	CCS33004	Easy Matching Weekly Workbooks - Life Sk	01 6412 610 002	12.99
2717	08/13/2024	CCS33004	Easy Matching Weekly Workbooks - Real Ph	01 6412 610 002	12.99
2717	08/13/2024	CCS33004	Life Skills Work Task Mega Pack	01 6412 610 002	12.49
2717	08/13/2024	CCS33004	Vocational Skills Work Task Mega Pack	01 6412 610 002	12.49
2717	08/13/2024	CCS33004	Errorless Work Task Mega Pack	01 6412 610 002	12.49
2717	08/13/2024	CCS33004	Advanced Work Task Mega Pack	01 6412 610 002	12.49
2733	08/16/2024	CCS33024	curriculums, teacher materials and stude	01 6412 610 002	2,808.52
30299	Check	08/26/2024	CDWGOVER	CDW Amplified	495.00
<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>
ZR00527214	08/09/2024	CCS32953	AIT-GCP-1001 CHROME-GOPHER-PREMIUM - XS	01 2580 650 000	550.00
ZR00527214	08/09/2024	CCS32953	AIT-GCP-9101-00 CHROME-GOPHER-PREMIUM -	01 2580 650 000	(55.00)
30300	Check	08/26/2024	CITYCOZA	CITY OF COZAD	439.03
<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>

**Detail Check Register**

Unposted; Batch Description AUG EOY 2024 CHECKS

Checking Account: 1

**GENERAL CHECKING**

197	08/07/2024		Roll off rental-deposit	01 2610 431 000	100.00
197	08/07/2024		Roll off rental-landfill fee	01 2610 431 000	100.00
197	08/07/2024		Roll off rental-tipping fee	01 2610 431 000	239.03
Check Number: 30301	Check Type: Check	Check Date: 08/26/2024	Vendor: CNASURET	CNA SURETY	Check Total: 40.00
<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>
MONTGOMERY	08/22/2024		Notary Bond renewal	01 2510 610 000	40.00
Check Number: 30302	Check Type: Check	Check Date: 08/26/2024	Vendor: COZAAUTO	COZAD AUTO SUPPLY	Check Total: 265.94
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
858041	07/08/2024		Lawnmower battery	01 2630 610 000	155.26
858041	07/08/2024		Bulbs for trailer	01 2630 610 000	4.86
858272	07/11/2024		#102 miniatures	01 2650 610 000	3.89
858656	07/16/2024		Return lawnmower belt	01 2630 610 000	(33.61)
858732	07/17/2024		Lawnmower belt	01 2630 610 000	48.37
858732	07/17/2024		Glass cleaner	01 2710 610 000	3.68
859034	07/22/2024		Sprinkler coupler	01 2630 610 000	18.69
859106	07/23/2024		Lawnmower belt	01 2630 610 000	40.98
859396	07/26/2024		Antifreeze for buses	01 2710 610 000	20.98
859682	07/31/2024		Presto pin for lawnmower	01 2630 610 000	2.84
Check Number: 30303	Check Type: Check	Check Date: 08/26/2024	Vendor: CCSACTIVIT	Cozad Community Schools	Check Total: 50,000.00
<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>
2024-2025	08/22/2024		Annual transfer to SPEECH	01 8000 913 000	4,000.00
2024-2025	08/22/2024		Annual transfer to NHS	01 8000 913 000	500.00
2024-2025	08/22/2024		Annual transfer to ONE ACT	01 8000 913 000	4,000.00
2024-2025ACT	08/22/2024		Annual transfer to ATHLETICS	01 8000 913 000	41,500.00
Check Number: 30304	Check Type: Check	Check Date: 08/26/2024	Vendor: CCSDEPR	Cozad Community Schools	Check Total: 550,000.00
<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>
EOY2023-2024	08/22/2024		Transfer for Auditorium	01 2620 431 001	350,000.00
EOY2023-2024	08/22/2024		Transfer for vehicle replacement	01 2710 732 000	200,000.00
Check Number: 30305	Check Type: Check	Check Date: 08/26/2024	Vendor: CCSREVOLV	Cozad Community Schools	Check Total: 1,361.91
<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>
JULY24-AUG24	08/21/2024		Waypoint Bank: Postage for HS	01 1100 531 001	400.00
JULY24-AUG24	08/21/2024		Waypoint Bank: Postage for MS	01 1100 531 002	150.00
JULY24-AUG24	08/21/2024		Waypoint Bank: Postage for EL	01 1100 531 004	150.00
JULY24-AUG24	08/21/2024		Waypoint Bank: Postage for CEEC	01 1190 531 005	50.00
JULY24-AUG24	08/21/2024		USPS: Bulk postage to mail calendars	01 2510 531 000	372.34
JULY24-AUG24	08/21/2024		USPS: Bulk postage to mail lunch packets	01 2510 531 000	239.57
Check Number: 30306	Check Type: Check	Check Date: 08/26/2024	Vendor: DOWDJUST	Justin Dowdy	Check Total: 79.98
<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>

**Detail Check Register**

Unposted; Batch Description AUG EOY 2024 CHECKS

Checking Account: 1

**GENERAL 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>
CELLJULY24	08/14/2024		Reimburse cellphone-July 2024	01 2410 291 004	39.99
CELLJULY24	08/14/2024		Reimburse cellphone-August 2024	01 2410 291 004	39.99
Check Number: 30307	Check Type: Check	Check Date: 08/26/2024	Vendor: ENDODANI	Daniel Endorf	Check Total: 146.06
AUG2024	08/08/2024		Reimburse mileage-Finance w/Carl Dietz	01 2320 580 000	72.36
AUG2024-1	08/22/2024		Reimburse mileage-Finance w/Carl Dietz	01 2320 580 000	73.70
Check Number: 30308	Check Type: Check	Check Date: 08/26/2024	Vendor: EUSTBODY	EUSTIS BODY SHOP	Check Total: 260.00
100335	08/06/2024		#123 fix sliding door handle	01 2730 431 000	260.00
Check Number: 30309	Check Type: Check	Check Date: 08/26/2024	Vendor: FLINSCIE	FLINN SCIENTIFIC INC	Check Total: 1,131.56
3039616	08/14/2024	CCS32924	Magnesium, Granules, 100g	01 1100 610 001	20.62
3039616	08/14/2024	CCS32924	Nutrient Agar, 100 g	01 1100 610 001	46.38
3039616	08/14/2024	CCS32924	Plastic Tubing Assortment	01 1100 610 001	29.64
3039616	08/14/2024	CCS32924	Gas Measuring Tube, Borosilicate Glass,	01 1100 610 001	23.31
3039616	08/14/2024	CCS32924	Gas Measuring Tube, Borosilicate Glass,	01 1100 610 001	34.85
3039616	08/14/2024	CCS32924	Flinn Chemical Storage Pattern Poster	01 1100 610 001	12.96
3039616	08/14/2024	CCS32924	Compatible Chemical Family Shelf Labels	01 1100 610 001	9.06
3039616	08/14/2024	CCS32924	Potassium, 5 Small Demonstration Pieces	01 1100 610 001	36.00
3039616	08/14/2024	CCS32924	Shelf Lips, Pkg. of 10	01 1100 610 001	225.00
3039616	08/14/2024	CCS32924	Super-Duper Polymer Gel—Chemical Demonst	01 1100 610 001	16.14
3039616	08/14/2024	CCS32924	First Aid Kit for 50 People	01 1100 610 001	76.18
3039616	08/14/2024	CCS32924	Fire Blanket with Case	01 1100 610 001	163.00
3039616	08/14/2024	CCS32924	Burner Tubing Connector, 3'	01 1100 610 001	138.30
3039616	08/14/2024	CCS32924	Watch Glass, 100 mm, Borosilicate Glass	01 1100 610 001	58.08
3039616	08/14/2024	CCS32924	Kimble® Tall-Form Berzelius Beaker, 400	01 1100 610 001	92.32
3039616	08/14/2024	CCS32924	Shipping Allowance	01 1100 610 001	149.72
Check Number: 30310	Check Type: Check	Check Date: 08/26/2024	Vendor: FUNFUNC	Fun and Function LLC	Check Total: 1,519.37
801849	08/12/2024	CCS33005	wipe clean weighted lap pad	01 6412 610 002	40.99
801849	08/12/2024	CCS33005	tactile scrub brush set of 10	01 6412 610 002	21.99
801849	08/12/2024	CCS33005	magnetic putty	01 6412 610 002	14.99
801849	08/12/2024	CCS33005	teen break box	01 6412 610 002	415.99
801849	08/12/2024	CCS33005	weighted sequin fidget	01 6412 610 002	19.99
801849	08/12/2024	CCS33005	Emoji calm down jar - 30 secs	01 6412 610 002	19.99
801849	08/12/2024	CCS33005	large calm down jar	01 6412 610 002	33.49
801849	08/12/2024	CCS33005	Busy Fingers Tangram Gel Puzzle and Tang	01 6412 610 002	42.99
801849	08/12/2024	CCS33005	Sensory Bin Kit	01 6412 610 002	28.99
801849	08/12/2024	CCS33005	Sensory Bin Extra Peblets	01 6412 610 002	15.99

**Detail Check Register**

Unposted; Batch Description AUG EOY 2024 CHECKS

Checking Account: 1		GENERAL CHECKING				
801849	08/12/2024	CCS33005	Sensory Bin ABC letters	01 6412 610 002	12.99	
801849	08/12/2024	CCS33005	Teen Gel Cushion	01 6412 610 002	94.98	
801849	08/12/2024	CCS33005	Sensory items	01 6412 610 002	656.00	
801849	08/12/2024	CCS33005	Shipping	01 6412 610 002	100.00	
Check Number: 30311	Check Type: Check	Check Date: 08/26/2024	Vendor: GUMDBOOK	GUMDROP BOOKS	Check Total: 1,067.31	
<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>	
PINV143170	05/28/2024	CCS32895	books	01 2220 640 004	1,067.31	
Check Number: 30312	Check Type: Check	Check Date: 08/26/2024	Vendor: HEARSCEN	HEARTLAND SCENIC STUDIO, INC.	Check Total: 1,140.00	
<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>	
0001393-IN	08/16/2024		Repair theatre lighting after storm	01 2620 431 001	1,140.00	
Check Number: 30313	Check Type: Check	Check Date: 08/26/2024	Vendor: HEGGERTY	Heggerty	Check Total: 1,618.96	
<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>	
363018	08/15/2024	CCS32938	PD for K-2 ELA	01 1100 330 004	850.00	
363376	08/16/2024	CCS33022	Heggerty books	01 6212 640 004	768.96	
Check Number: 30314	Check Type: Check	Check Date: 08/26/2024	Vendor: INNOOFFI	Innovative Office Solutions LLC	Check Total: 33.80	
<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>	
IN4585004	07/15/2024	CCS32784	Power Free Vinyl Glove-Medium	01 1291 610 005	16.90	
IN4585004	07/15/2024	CCS32784	Power Free Vinyl Glove-Large	01 1291 610 005	16.90	
Check Number: 30315	Check Type: Check	Check Date: 08/26/2024	Vendor: JACKWELD	JACKS WELDING LLC	Check Total: 100.00	
<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>	
2265	08/05/2024		Repair driver's ed brake pedal	01 2730 431 000	100.00	
Check Number: 30316	Check Type: Check	Check Date: 08/26/2024	Vendor: JOHNSPOT	Johnny on the Spot	Check Total: 1,184.45	
<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>	
70465	08/12/2024		Repair hand washing sink valve at EL	01 2620 431 004	1,184.45	
Check Number: 30317	Check Type: Check	Check Date: 08/26/2024	Vendor: KATIARND	KATIE ARNDT PHOTOGRAPHY	Check Total: 720.00	
<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>	
4364	06/28/2024		Haymaker signs and stands	01 2320 610 000	720.00	
Check Number: 30318	Check Type: Check	Check Date: 08/26/2024	Vendor: KEARPUBL	KEARNEY HIGH SCHOOL	Check Total: 6,000.00	
<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>	
8255	08/14/2024		Floor scrubber-SC1500 REV	01 2610 610 000	3,000.00	
8255	08/14/2024		Floor scrubber-SC1500 REV	01 2610 610 000	3,000.00	
Check Number: 30319	Check Type: Check	Check Date: 08/26/2024	Vendor: KEYBONLI	Keyboarding Online	Check Total: 1,775.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
44669	08/20/2024	CCS32866	MS CTE- 6-8 Computer: 3 year	01 1100 643 002	1,775.25	
Check Number: 30320	Check Type: Check	Check Date: 08/26/2024	Vendor: LAMPE	LAMPE'S CLEAN AIR SPECIALISTS	Check Total: 2,142.75	
<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>	

**Detail Check Register**

Unposted; Batch Description AUG EOY 2024 CHECKS

Checking Account: 1

**GENERAL 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>
107733	08/08/2024		Filters for the District	01 2620 610 000	1,791.75
107733	08/08/2024		Shipping	01 2620 610 000	351.00
Check Number: 30321	Check Type: Check	Check Date: 08/26/2024	Vendor: MERIRENT	MERIDIAN RENTALS	Check Total: 27.48
067725	08/08/2024		Oil for weedeater and chain saw	01 2630 610 000	27.48
Check Number: 30322	Check Type: Check	Check Date: 08/26/2024	Vendor: MOSYLE	Mosyle Corporation	Check Total: 2,750.00
2483219	08/13/2024	CCS33012	1-year Premium Subscription Mosyle Manag	01 2580 650 000	2,750.00
Check Number: 30323	Check Type: Check	Check Date: 08/26/2024	Vendor: PERRGUTH	PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.	Check Total: 2,203.50
117	07/19/2024		Legal services	01 2330 317 000	2,203.50
117	07/19/2024		6/24 TeleConf DE re prop purchase	01 2330 317 000	0.00
117	07/19/2024		6/28 TeleConf DE re board mtg/bidders	01 2330 317 000	0.00
117	07/19/2024		6/29 TeleConf DE re hailstorm/damages	01 2330 317 000	0.00
117	07/19/2024		7/1 TeleConf DE re lease/insurance issue	01 2330 317 000	0.00
117	07/19/2024		7/2 Correspond re hail damage/call board	01 2330 317 000	0.00
117	07/19/2024		7/5 Review facility lease-insurance issu	01 2330 317 000	0.00
117	07/19/2024		7/8 TeleConf w/atty re lease;TeleConf DE	01 2330 317 000	0.00
117	07/19/2024		7/11Email DE re EL roof;email Madsen att	01 2330 317 000	0.00
Check Number: 30324	Check Type: Check	Check Date: 08/26/2024	Vendor: PLATVALL	PLATTE VALLEY GLASS & TRAILERS	Check Total: 2,525.00
52242	07/29/2024		Install new entry key cylinders	01 2620 431 000	800.00
52256	07/31/2024		Replace Polaris windshield	01 2650 431 000	1,725.00
Check Number: 30325	Check Type: Check	Check Date: 08/26/2024	Vendor: PRECSIGN	Precision Signs and Graphics LLC	Check Total: 515.45
10035	08/09/2024	CCS32984	Caught with Character signs	01 2120 610 004	490.00
10035	08/09/2024	CCS32984	Shipping	01 2120 610 004	25.45
Check Number: 30326	Check Type: Check	Check Date: 08/26/2024	Vendor: PYRASCHO	PYRAMID SCHOOL PRODUCTS	Check Total: 1,977.55
S1471948.001	06/19/2024	CCS32787	Correction Tape-Cover-Up and Labeling Ta	01 1100 610 004	17.45
S1471948.001	06/19/2024	CCS32787	Dry Erase Markers-Chisel Tip-Assorted Co	01 1100 610 004	5.69
S1471948.001	06/19/2024	CCS32787	Tempera Sticks-Assorted Colors	01 1100 610 004	39.70
S1471948.001	06/19/2024	CCS32787	Crayons-Colors of the World Skin Tone	01 1100 610 004	8.70
S1471948.001	06/19/2024	CCS32787	Mavalus Tape-White-1"	01 1100 610 004	23.70
S1471948.001	06/19/2024	CCS32787	Post-It Notes-Dispenser Refills-3x3-Asso	01 1100 610 004	126.90
S1471948.001	06/19/2024	CCS32787	Paper Clips-No 1 (Regular Style)	01 1100 610 004	18.95
S1471948.001	06/19/2024	CCS32787	Paper Clips-2" (Jumbo Size)	01 1100 610 004	50.00

**Detail Check Register**

Unposted; Batch Description AUG EOY 2024 CHECKS

Checking Account: 1

**GENERAL CHECKING**

S1471948.001	06/19/2024	CCS32787	Ideal Clips	01 1100 610 004	7.80
S1471948.001	06/19/2024	CCS32787	Push Pins Plastic 1/4"-Clear	01 1100 610 004	3.90
S1471948.001	06/19/2024	CCS32787	Mavalus Tape-Green-1"	01 1100 610 004	3.95
S1471948.001	06/19/2024	CCS32787	Mavalus Tape-Blue-1"	01 1100 610 004	3.95
S1471948.001	06/19/2024	CCS32787	Mavalus Tape-Yellow-1"	01 1100 610 004	3.95
S1471948.001	06/19/2024	CCS32787	Mavalus Tape-Red-1"	01 1100 610 004	3.95
S1471948.001	06/19/2024	CCS32787	Mavalus Tape-White-1"	01 1100 610 004	3.95
S1471948.001	06/19/2024	CCS32787	Receipt Book-Spiral Bound-2 Part	01 1100 610 004	6.69
S1471948.001	06/19/2024	CCS32787	Mechanical Pencil Refills-.5 mm	01 1100 610 004	11.88
S1471948.001	06/19/2024	CCS32787	Pencil Grip	01 1100 610 004	75.80
S1471948.001	06/19/2024	CCS32787	Pencil Erasers	01 1100 610 004	24.75
S1471948.001	06/19/2024	CCS32787	Dry Erase Markers-Expo Low Odor-Red	01 1100 610 004	214.80
S1471948.001	06/19/2024	CCS32787	Dry Erase Markers-Expo Low Odor-Blue	01 1100 610 004	268.50
S1471948.001	06/19/2024	CCS32787	Scissors-School Grade-5"-Blunt Point	01 1100 610 004	31.80
S1471948.001	06/19/2024	CCS32787	Scissors-All Purpose-8" Fiskars	01 1100 610 004	19.80
S1471948.001	06/19/2024	CCS32787	Crayola Crayons-Regular Size-24 Colors	01 1100 610 004	342.00
S1471948.001	06/19/2024	CCS32787	AA Cell-Alkaline Batteries	01 1100 610 004	81.60
S1471948.001	06/19/2024	CCS32787	Mavalus Tape-White-1"	01 1100 610 004	59.25
S1471948.001	06/19/2024	CCS32787	Dry Erase Markers-Chisel Tip-Assorted Co	01 1150 610 004	5.69
S1471948.001	06/19/2024	CCS32787	Plastic Bags-Ziplock-Gallon Size	01 1190 610 005	63.98
S1471948.001	06/19/2024	CCS32787	Tempera Sticks-Assorted Colors	01 1190 610 005	119.10
S1471948.001	06/19/2024	CCS32787	Velcro-Coin-Black	01 1190 610 005	53.10
S1471948.001	06/19/2024	CCS32787	Receipt book-Spiral Bound-2 Part	01 1190 610 005	20.07
S1471948.001	06/19/2024	CCS32787	AA Cell-Alkaline Batteries	01 1190 610 005	24.48
S1471948.001	06/19/2024	CCS32787	Highlighter-Retractable-Assorted-5 Color	01 1190 610 005	4.09
S1471948.001	06/19/2024	CCS32787	Hanging File Folders-Legal Size	01 1200 610 004	12.00
S1471948.001	06/19/2024	CCS32787	Book Tape-3.5 Mil- 1 1/2x15 yd	01 1200 610 004	3.85
S1471948.001	06/19/2024	CCS32787	Pencil Grip-Foam	01 1200 610 004	17.95
S1471948.001	06/19/2024	CCS32787	Tempera Sticks-Assorted Colors	01 1200 610 004	19.85
S1471948.001	06/19/2024	CCS32787	Dry Erase Markers-Chisel Tip-Assorted Co	01 1200 610 004	5.69
S1471948.001	06/19/2024	CCS32787	Crayola Crayons-Regular Size-24 colors	01 1291 610 005	22.80
S1471948.001	06/19/2024	CCS32787	Dry Erase Markers-Chisel Tip-Assorted Co	01 1291 610 005	5.69
S1471948.001	06/19/2024	CCS32787	American Flag-4x6'-Nylon	01 2620 610 004	139.80

Check Number: 30327	Check Type: Check	Check Date: 08/26/2024	Vendor: REYEROXA	Roxanne Reyes	Check Total: 99.19
<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>
JUNE24-AUG24	08/08/2024	Mileage reimb 6-24-24 to 8-8-24		01 2650 333 001	99.19
Check Number: 30328	Check Type: Check	Check Date: 08/26/2024	Vendor: RICHBREN	Brenna Richie	Check Total: 71.22
<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>
APR24-AUG24	08/09/2024	Mileage 4.2.24 to 8.9.24		01 2650 333 000	71.22
Check Number: 30329	Check Type: Check	Check Date: 08/26/2024	Vendor: SSWORLD	S&S WORLDWIDE, INC	Check Total: 8.79

**Detail Check Register**

Unposted; Batch Description AUG EOY 2024 CHECKS

**Checking Account: 1**

**GENERAL 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>
IN101452180	08/13/2024	CCS32797	Single Roll/Raffle Tickets	01 1100 610 002	3.00
IN101452180	08/13/2024	CCS32797	Foam Basketball	01 1200 610 002	5.79
Check Number: 30330      Check Type: Check      Check Date: 08/26/2024      Vendor: SCAF MATH      Scaffolded Math and Science					Check Total: 100.00
<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>
D497	08/22/2024	CCS33038	Consumer Math Curriculum	01 1100 643 001	100.00
Check Number: 30331      Check Type: Check      Check Date: 08/26/2024      Vendor: SCHOOLMATE      SCHOOLMATE					Check Total: 1,257.00
<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>
SM14491T24	08/20/2024	CCS32967	Planners	01 3400 610 001	1,257.00
Check Number: 30332      Check Type: Check      Check Date: 08/26/2024      Vendor: SOCITHIN      SOCIAL THINKING					Check Total: 63.11
<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>
66788386	08/12/2024	CCS33007	Tools to Try Card Decks Across the Age G	01 6412 610 002	44.99
66788386	08/12/2024	CCS33007	shipping	01 6412 610 002	18.12
Check Number: 30333      Check Type: Check      Check Date: 08/26/2024      Vendor: SPHERO      Sphero, Inc.					Check Total: 2,216.80
<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>
S0152104	07/24/2024	CCS32986	Spheros Robots	01 3535 610 002	2,216.80
Check Number: 30334      Check Type: Check      Check Date: 08/26/2024      Vendor: TEACPAY      Teacher Synergy, LLC					Check Total: 610.24
<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>
271556692	08/14/2024	CCS33011	Social Skills Task Cards for Teens   Spe	01 6412 610 002	26.00
271556692	08/14/2024	CCS33011	THE FINANCIAL LITERACY CURRICULUM: Lesso	01 6412 610 002	40.50
271556692	08/14/2024	CCS33011	Functional Life Skills Curriculum BUNDLE	01 6412 610 002	165.00
271556692	08/14/2024	CCS33011	Visual Recipes Bundle   Life Skills Acti	01 6412 610 002	79.00
271556692	08/14/2024	CCS33011	Special Education Life Skills Bundle of	01 6412 610 002	62.00
271556692	08/14/2024	CCS33011	Transition & Vocational Pictoral Interes	01 6412 610 002	8.75
271556692	08/14/2024	CCS33011	Vocation Units 1-12 Full Year MEGA Bundl	01 6412 610 002	219.00
271556692	08/14/2024	CCS33011	Nebraska State for Special Education PRI	01 6412 610 002	7.00
271556692	08/14/2024	CCS33011	Processing fee	01 6412 610 002	2.99
Check Number: 30335      Check Type: Check      Check Date: 08/26/2024      Vendor: UNMC      UNIVERSITY OF NEBRASKA MEDICAL CENTER					Check Total: 500.00
<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>
1840001607	12/11/2003		Program observation and feedback	01 6968 340 004	500.00
Check Number: 30336      Check Type: Check      Check Date: 08/26/2024      Vendor: USAVEBUSI      U-SAVE BUSINESS EQUIPMENT					Check Total: 37.85
<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>
552572	07/03/2024		Notary stamp-C Haynie	01 2510 610 000	37.85
Check Number: 30337      Check Type: Check      Check Date: 08/26/2024      Vendor: WHISCREE      Whiskey Creek Wood Fire Grill					Check Total: 192.00
<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>
AUG2024	08/15/2024		Board meeting meal	01 2310 580 000	192.00

Checking Account: 1

**GENERAL CHECKING**

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>
30338	Check	08/26/2024	WOLFPATT	Patty Wolfe	50.58
CELLJULY24	08/19/2024		Reimburse cellphone-July	01 2580 294 000	50.58
14808	Direct Deposit	08/26/2024	CORNPRESS	CORNHUSKER PRESS	1,880.22
P203096	07/29/2024		2024-2025 Wall Calendars Ordered 1,750	01 2320 610 000	1,880.22
14809	Direct Deposit	08/26/2024	COZAHOSP	COZAD COMMUNITY HOSPITAL	810.00
08082024	08/08/2024		Occupational Therapy Services-School Age	01 2161 320 001	0.00
08082024	08/08/2024		Occupational Therpay Services-School Age	01 2161 320 002	13.77
08082024	08/08/2024		Occupational Therapy Services-School Age	01 2161 320 004	0.00
08082024	08/08/2024		Planning time	01 6408 320 000	486.00
08082024	08/08/2024		Occupational Therapy Services-Age 3-4	01 6408 320 005	0.00
08082024	08/08/2024		Occupational Therapy Services - Birth-2	01 6408 320 005	0.00
08082024PT	08/08/2024		Physical Therapy Services-School Age	01 2171 320 001	0.00
08082024PT	08/08/2024		Physical Therapy Services-School Age	01 2171 320 004	0.00
08082024PT	08/08/2024		Planning time	01 6408 320 000	81.00
08082024PT	08/08/2024		Physical Therapy Services - Birth-2	01 6408 320 005	229.23
08082024PT	08/08/2024		Physical Therapy Services-Age 3-5	01 6408 320 005	0.00
14810	Direct Deposit	08/26/2024	COZASERV	COZAD SERVICES, INC.	2,014.51
3222	07/24/2024		Repair gas line	01 2620 431 001	96.66
3224	07/01/2024		Repair heat pumps 1-4	01 2620 431 002	225.00
3225	07/22/2024		Checked water heater	01 2620 431 001	90.00
3226	07/11/2024		Put plugs in	01 2620 431 004	90.00
3227	07/17/2024		Check water heater; cleaned flame sensor	01 2620 431 001	180.00
3546	07/08/2024		Replaced motor on unit in commons	01 2620 431 002	171.96
3569	07/11/2024		Replace element/contactor-booster heater	01 2620 431 001	1,160.89
14811	Direct Deposit	08/26/2024	DASSTATE	DAS STATE ACCOUNTING - CENTRAL FINANCE	292.87
1441752	08/12/2024		Network NE Fees; Nov Interregional Fee	01 2560 382 000	17.87
1441752	08/12/2024		Network NE Fees; Participation Fee	01 2560 382 000	275.00
1441752	08/12/2024		E-Rate Circuit Cost Recovery	01 2560 382 000	0.00
14812	Direct Deposit	08/26/2024	EAKESKE	EAKES OFFICE PLUS - KEARNEY	455.98
8986857-0	08/12/2024		Waste Toner Box-Service & Supply Agmt	01 2530 550 004	0.00
8988320-0	08/19/2024		Toner-Cyan-Service & Supply Agmt	01 2530 550 004	0.00

**Checking Account: 1**

**GENERAL CHECKING**

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
8988321-0	08/19/2024		Toner-Magenta-Service & Supply Agmt	01 2530 550 002	0.00
8989607-0	08/19/2024		Toner-Cyan-Service & Supply Agmt	01 2530 550 000	0.00
8990447-0	08/19/2024		Toner-Black-Service & Supply Agmt	01 2530 550 002	0.00
INV575298	08/08/2024		eFax services-August 2024	01 2560 382 000	69.15
INV575871	08/10/2024		Contract base rate-DocMgt-August	01 2510 643 000	318.00
INV576322	08/13/2024		Administrative Charge	01 2530 550 000	3.50
INV576322	08/13/2024		1159576: DO BW Copies	01 2530 550 000	0.00
INV576322	08/13/2024		130441: DO BW Copies	01 2530 550 000	3.35
INV576322	08/13/2024		129829: HS Faculty Lounge BW Copies	01 2530 550 001	0.36
INV576322	08/13/2024		129833: HS Office Printer BW Copies	01 2530 550 001	18.52
INV576322	08/13/2024		129834: HS Comp Lab BW Copies	01 2530 550 001	5.42
INV576322	08/13/2024		129858: HS Music Room BW Copies	01 2530 550 001	13.65
INV576322	08/13/2024		1159573: HS Weight Room BW Copies	01 2530 550 001	9.54
INV576322	08/13/2024		1159577: MS Lab BW Copies	01 2530 550 002	1.19
INV576322	08/13/2024		1159579: MS Office BW Copies	01 2530 550 002	5.57
INV576322	08/13/2024		1159580: EL Comp Lab BW Copies	01 2530 550 004	3.63
INV576322	08/13/2024		1158883: Elem Speech BW Copies	01 2530 550 004	0.00
INV576322	08/13/2024		1159575: EL Office BW Copies	01 2530 550 004	2.56
INV576322	08/13/2024		1159574: CEEC BW Copies	01 2530 550 005	0.43
INV576322	08/13/2024		1159571: CEEC Office BW Copies	01 2530 550 005	1.11

Check Number: 14813	Check Type: Direct Deposit	Check Date: 08/26/2024	Vendor: ESU10	EDUCATIONAL SERVICE UNIT #10	Check Total: 4,251.74
<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>
07262024	07/26/2024		Speech Birth-2 Billing	01 2153 591 000	3,981.74
249232-1	07/24/2024		Wkshp: New Principal Cohort	01 2410 330 004	40.00
24970	07/26/2024	CCS32943	Macbook Air Repairs	01 2580 432 001	230.00

Check Number: 14814	Check Type: Direct Deposit	Check Date: 08/26/2024	Vendor: FIVESTAR	Five Star Flooring	Check Total: 16,392.41
<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>
GP5181B	08/13/2024		Tile repair in Band room	01 2620 431 001	1,389.28
GP5182B	08/13/2024		Tile HS room 101	01 2620 431 001	3,936.34
GP5183B	08/13/2024		Tile in HS FCS room	01 2620 431 001	8,446.90
GP5184B	08/13/2024		Tile between MS and HS area	01 2620 431 001	2,619.89

Check Number: 14815	Check Type: Direct Deposit	Check Date: 08/26/2024	Vendor: LANDMARK	LANDMARK IMPLEMENT, INC.	Check Total: 1,145.67
<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>
11758275	07/31/2024		Repair Grasshopper 900D	01 2630 431 000	1,137.35
11763124	08/12/2024		Bushing for lawnmower	01 2630 610 000	8.32

Check Number: 14816	Check Type: Direct Deposit	Check Date: 08/26/2024	Vendor: GARRTIRE	SOUTHSIDE TIRE COMPANY INC	Check Total: 22.45
<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>
2163834	08/05/2024		Lawnmower tire repair	01 2630 431 000	22.45

Checking Account: 1                      **GENERAL CHECKING**

\*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 668,322.51

**Checking Account: 6 LUNCH FUND**

Check Number: 26637      Check Type: Check      Check Date: 08/26/2024      Vendor: BULLFIXT      BULLER FIXTURE COMPANY      Check Total: 230,407.35

<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>
OVEN	08/22/2024		Convection oven, gas	06 3100 731 004	12,364.00
Z14292341	08/05/2024		Refrigerator 2 glass door reach in	06 3100 610 004	4,698.22
Z14292341	08/05/2024		Tray caddy	06 3100 610 004	456.52
Z14292341	08/05/2024		Milk coolers	06 3100 610 004	7,620.92
Z14292341	08/05/2024		Cart utility	06 3100 610 004	685.21
Z14292341	08/05/2024		Cont trash	06 3100 610 004	160.00
Z14292341	08/05/2024		Gas hose kit	06 3100 610 004	775.20
Z14292341	08/05/2024		Bucket mop w/ringer	06 3100 610 004	76.83
Z14292341	08/05/2024		Dolly econo F/round trash containers	06 3100 610 004	49.50
Z14292341	08/05/2024		Sink, hand	06 3100 610 004	458.78
Z14292341	08/05/2024		Cont waste	06 3100 610 004	55.67
Z14292341	08/05/2024		Hold/proof cabinet	06 3100 610 004	7,549.64
Z14292341	08/05/2024		Pre rinse unit	06 3100 610 004	286.62
Z14292341	08/05/2024		Pre rinse w/add a faucet	06 3100 610 004	356.92
Z14292341	08/05/2024		Valve wastes	06 3100 610 004	324.48
Z14292341	08/05/2024		Gas swivel fitting	06 3100 610 004	126.27
Z14292341	08/05/2024		Utility station	06 3100 610 004	5,255.60
Z14292341	08/05/2024		Disposer insinkerator	06 3100 610 004	2,674.43
Z14292341	08/05/2024		Gas hose kit	06 3100 610 004	256.93
Z14292341	08/05/2024		Gas swivel fittings	06 3100 610 004	317.32
Z14292341	08/05/2024		Dunnage rack	06 3100 610 004	203.45
Z14292341	08/05/2024		Rack can storage	06 3100 610 004	974.47
Z14292341	08/05/2024		Shelf wall t-bar	06 3100 610 004	211.80
Z14292341	08/05/2024		Metro shelving	06 3100 731 004	11,503.68
Z14292341	08/05/2024		Cold station	06 3100 731 004	25,077.96
Z14292341	08/05/2024		Hot food unit 5 well	06 3100 731 004	9,729.35
Z14292341	08/05/2024		Utility counter	06 3100 731 004	5,553.99
Z14292341	08/05/2024		40 quart mixer	06 3100 731 004	18,117.78
Z14292341	08/05/2024		Dishwasher	06 3100 731 004	16,383.73
Z14292341	08/05/2024		30 gal skillet	06 3100 731 004	25,153.19
Z14292341	08/05/2024		60" gas range	06 3100 731 004	7,379.58
Z14292341	08/05/2024		Convection oven	06 3100 731 004	10,229.50
Z14292341	08/05/2024		Combination oven/steamer	06 3100 731 004	23,415.59
Z14292341	08/05/2024		John Boos items	06 3100 731 004	38,061.86
Z14292341	08/05/2024		Freezer 2 door reach in	06 3100 731 004	5,455.21
Z14292341	08/05/2024		Credit for return of mixer and range	06 3100 731 004	(21,672.85)
Z14306938	08/14/2024		Equipment installation	06 3100 431 004	10,080.00

Check Number: 26638      Check Type: Check      Check Date: 08/26/2024      Vendor: CCSGEN      Cozad Community Schools General Fund      Check Total: 15,310.95

<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>
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Checking Account: 6		LUNCH FUND				
RICHIE23-24-2	08/01/2024			Reimburse B Richie salary-M-A-M-J-J-A	06 3100 110 000	10,570.29
RICHIE23-24-2	08/01/2024			Reimburse B Richie overtime-M-A-M-J-J-A	06 3100 130 000	440.75
RICHIE23-24-2	08/01/2024			Reimburse B Richie insurance-M-A-M-J-J-A	06 3100 210 000	2,386.22
RICHIE23-24-2	08/01/2024			Reimburse B Richie FICA M-A-M-J-J-A	06 3100 220 000	825.98
RICHIE23-24-2	08/01/2024			Reimburse B Richie retirementM-A-M-J-J-A	06 3100 230 000	809.65
RICHIE23-24-2	08/01/2024			Reimburse B Richie inc retireM-A-M-J-J-A	06 3100 237 000	278.06
Check Number: 26639	Check Type: Check	Check Date: 08/26/2024	Vendor: JOHNSPOT	Johnny on the Spot		Check Total: 168.45
<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>
70454	08/12/2024		Repair toilet in Kitchen bathroom	06 3100 431 001		168.45
Check Number: 26640	Check Type: Check	Check Date: 08/26/2024	Vendor: SUBTERI	Teri Sub		Check Total: 62.60
<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>
CKOUT	08/05/2024		Reimb lunch account balance	06 1611		62.60
Check Number: 26641	Check Type: Check	Check Date: 08/26/2024	Vendor: THOMWEND	Wendy Thome		Check Total: 46.10
<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>
CKOUT	08/09/2024		Reimb lunch account balance	06 1611		46.10
Check Number: 61	Check Type: Direct Deposit	Check Date: 08/26/2024	Vendor: COZASERV	COZAD SERVICES, INC.		Check Total: 3,998.23
<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>
3221	07/23/2024		Run drains for freezer/cooler	06 3100 431 004		622.78
3223	07/01/2024		Replaced ice thickness sensor	06 3100 431 001		223.26
3543	07/10/2024		Installed walk-ins	06 3100 431 001		1,043.73
3543	07/10/2024		Installed walk-ins	06 3100 431 004		1,043.74
3570	07/30/2024		Replace contactor/element on dishwasher	06 3100 431 001		1,064.72

\*Denotes Expensed Invoice Item

Checking Account ID: 6

Total without Voids: 249,993.68

**6. PUBLIC COMMENT**

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board about matters.

We have \_\_\_\_\_ speakers who have signed up to speak. We will allow \_\_\_\_ minutes per speaker for a total of \_\_\_\_\_ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

During the meeting, including during public comment, comments, outbursts, or interruptions from the audience will not be tolerated. After public comment, the Board will conduct its business. Remember that this is a public meeting, not a meeting of the public. Individuals wishing to speak must do so during public comment. Any attendee who chooses to interrupt Board business will be deemed out of order and may be asked to leave. Refusal to do so may result in removal.

The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until an individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now \_\_\_\_\_ p.m. Our first speaker \_\_\_\_\_

**7. FINANCE REPORT-CARL DIETZ**



**Cozad Community School**

Cozad Creates Success--#HaymakerWay

**Board and Public Budget  
Workshop August 26, 2024  
7:00 P.M.**

**Carl Dietz**

**Northland Securities Inc.**

The budgetary documents in this packet are not final 2024-2025 budget numbers, but rather preliminary numbers for Board members to discuss and make recommendations to the superintendent for adoption.

**LEVY AND VALUATIONS.....2**

**PROPERTY TAX REQUEST.....2**

**STATE AID..... 4**

**RECEIPTS AND EXPENSES..... 6**

**2024-2025 BUDGET..... 6**

**SCENARIO-1..... 7**

**SCENARIO-2..... 8**

# LEVY AND VALUATIONS

## VALUATION AND LEVY

- ❖ Valuations increased 114% from 2010-2023.
- ❖ The total general fund and building fund levy is limited due to LB 243.
- ❖ The total levy for fy 2023-2024 includes the elementary bond.

LEVY INFORMATION									
% Inc. Val.	Year	Valuations	General	Elem Bond Valuation	Bond Levy	Building	QCPUF	Total	Gen./Bldg
	2009-2010	\$425,090,910	0.9791	\$187,800,000	0.325	0.01		1.3141	\$0.98910
6.87%	2010-2011	\$454,294,150	1.00	\$187,500,000	0.2128	0.01		1.22	\$1.01000
7.79%	2011-2012	\$489,662,099	0.9563	\$194,000,000	0.2128	0.0099		1.179	\$0.96620
4.64%	2012-2013	\$512,381,933	0.9565	\$192,920,365	0.2271	0.0099		1.1935	\$0.96640
15.34%	2013-2014	\$590,978,746	0.9566	\$199,593,194	0.2984	0.0099		1.2649	\$0.96650
20.68%	2014-2015	\$713,201,677	0.9562	\$209,951,181	0.2883	0.0099		1.2544	\$0.96610
11.67%	2015-2016	\$796,440,220	0.979	\$218,371,228	0.269	0.0199		1.2679	\$0.99890
5.58%	2016-2017	\$840,899,011	1.00	\$223,189,289	0.2691	0.02		1.29	\$1.02000
0.48%	2017-2018	\$844,899,606	1.0136	\$224,484,786	0.25	0.02		1.2836	\$1.03360
-1.87%	2018-2019	\$829,101,595	\$1.030	\$229,111,230	0.25	0.02		\$1.300	\$1.05000
1.24%	2019-2020	\$839,380,326	\$1.026	\$231,270,352	0.2472	0.0241		\$1.297	\$1.04960
-4.31%	2020-2021	\$803,195,080	1.003706	\$234,566,731	0.219619	0.046253		1.269578	\$1.04996
1.11%	2021-2022	\$812,086,343	1.0077	\$234,566,731	0.206328	0.0412		1.255228	\$1.04890
2.32%	2022-2023	\$830,954,025	1.010886	\$234,566,731	0.227062	0.039112		1.4385	\$1.05000
9.91%	2023-2024	\$913,302,544	0.986085	\$234,566,731	0.231450	0.032627		1.4396	\$1.01871
10.89%	2024-2025	\$1,012,731,521	0.918792	\$0	0.19000	0.06	0.027927	1.196719	\$0.97879
0.00%	2025-2026	\$1,012,731,521	0.98	\$0	0.190	0.0349	0.027927	1.205	\$1.01490
0.00%	2026-2027	\$1,012,731,521	0.98	\$0	0.190	0.02	0.027927	1.190	\$1.00000
0.00%	2027-2028	\$1,012,731,521	0.98	\$0	0.190	0.02	0.027927	1.190	\$1.00000
0.00%	2028-2029	\$1,012,731,521	0.98	\$0	0.190	0.02	0.027927	1.190	\$1.00000

## PROPERTY TAX REQUEST

### TOTAL TAX REQUEST

- ❖ At the far right is the tax limit based on LB 243.

TOTAL TAX REQUEST								
Tax Inc	Year	General Fund	Bond Fund	Building Fund	QCPUF	General & Building Fund Tax	LB 243 Limit with 3% growth	Additional 6%
	2009-2010	\$4,162,065	\$610,350	\$42,509				
9.15%	2010-2011	\$4,542,942	\$399,000	\$45,429		\$4,588,371		
3.08%	2011-2012	\$4,682,639	\$412,832	\$48,477		\$4,731,115		
4.66%	2012-2013	\$4,900,933	\$438,122	\$50,726		\$4,951,659		
15.35%	2013-2014	\$5,653,303	\$595,586	\$58,507		\$5,711,810		
20.63%	2014-2015	\$6,819,634	\$605,289	\$70,607		\$6,890,241		
14.33%	2015-2016	\$7,797,150	\$587,419	\$158,492		\$7,955,641		
7.85%	2016-2017	\$8,408,990	\$600,602	\$168,180		\$8,577,170		
1.84%	2017-2018	\$8,563,902	\$561,212	\$168,980		\$8,732,882		
-0.28%	2018-2019	\$8,539,746	\$572,778	\$165,820		\$8,705,567		
0.80%	2019-2020	\$8,607,845	\$571,700	\$202,291		\$8,810,136		
-6.34%	2020-2021	\$8,061,717	\$515,153	\$371,502		\$8,433,219		
1.51%	2021-2022	\$8,183,394	\$483,977	\$334,580		\$8,517,974		
2.65%	2022-2023	\$8,399,998	\$1,886,781	\$325,003		\$8,725,001		
7.21%	2023-2024	\$9,005,939	\$2,113,839	\$297,983		\$9,303,923	\$8,566,372	\$9,304,790
3.32%	2024-2025	\$9,304,896	\$1,924,190	\$607,639	\$282,826	\$9,912,535	\$9,108,490	\$9,927,986
6.66%	2025-2026	\$9,924,769	\$1,924,190	\$353,443	\$282,826	\$10,278,212	\$9,381,745	\$10,225,826
0.00%	2026-2027	\$9,924,769	\$1,924,190	\$202,546	\$282,826	\$10,127,315	\$9,663,197	\$10,532,600
0.00%	2027-2028	\$9,924,769	\$1,924,190	\$202,546	\$282,826	\$10,127,315	\$9,953,093	\$10,848,578
0.00%	2028-2029	\$9,924,769	\$1,924,190	\$202,546	\$282,826	\$10,127,315	\$10,251,686	\$11,174,036

❖ The bond debt will increase from \$1.0 million to \$1.8 million in 2025.

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2022			579,456.94	579,456.94	
06/15/2023			501,453.13	501,453.13	1,080,910.07
12/15/2023			501,453.13	501,453.13	
06/15/2024			501,453.13	501,453.13	1,002,906.26
12/15/2024			501,453.13	501,453.13	
06/15/2025	890,000	4.000%	501,453.13	1,391,453.13	1,892,906.26
12/15/2025			483,653.13	483,653.13	
06/15/2026	905,000	4.000%	483,653.13	1,388,653.13	1,872,306.26
12/15/2026			465,553.13	465,553.13	
06/15/2027	945,000	4.000%	465,553.13	1,410,553.13	1,876,106.26
12/15/2027			446,653.13	446,653.13	

## STATE AID

System Needs						
	2009-2010	2018-2019	2021-2022	2022-2023	2023-2024	2024-2025
Basic Funding	\$7,104,084	\$9,275,382	\$10,133,806	\$10,610,081	\$11,306,776	\$11,806,433
Poverty Allowance	\$184,369	\$416,294	\$377,400		\$391,000	\$403,750
LEP Allowance	\$73,824	\$38,748	\$78,625		\$85,000	\$110,500
Summer School Allow	\$46,287	\$13,106			\$3,650	\$27,772
Special Rec Allow	\$617,061	\$597,185	\$647,226	\$661,740	\$627,459	\$627,430
Elementary Site Allow	\$252,304					
Class Size Allow	\$136,244					
Transportation Allow	\$0	\$79,758	\$72,712	\$82,909	\$95,960	\$100,194
Dist. Ed. allow		\$778	\$46,262	\$23,149	\$22,186	\$20,657
Student Growth Adj					\$6,236	\$225,358
<b>Tot. Calc. Needs</b>	<b>\$8,414,173</b>	<b>\$10,421,251</b>	<b>\$11,356,031</b>	<b>\$11,377,879</b>	<b>\$12,538,267</b>	<b>\$13,322,094</b>
Needs Stabilization		\$112,932	\$261,622	\$239,774		
<b>Total System Needs</b>	<b>\$8,414,173</b>	<b>\$10,534,183</b>	<b>\$11,617,653</b>	<b>\$11,617,653</b>	<b>\$12,538,267</b>	<b>\$13,322,094</b>
System Resources						
Local Effort Rate	\$3,706,687	\$8,734,889	\$8,184,134	\$8,123,697	\$8,311,849	\$9,255,532
Option Funding	\$37,115				\$28,938	\$20,211
Income Tax Funds	\$42,839	\$91,163	\$100,090	\$97,778	\$111,984	\$130,610
Foundation Aid					\$1,359,944	\$1,375,232
Other Rec	\$1,280,220	\$1,345,639	\$1,453,624	\$1,452,241	\$1,346,970	\$1,430,113
<b>Total Formula Resources</b>	<b>\$5,066,861</b>	<b>\$10,171,691</b>	<b>\$9,737,848</b>	<b>\$9,673,716</b>	<b>\$11,159,685</b>	<b>\$12,211,698</b>
State Aid Calculated						
Equalization Aid	\$3,347,312	\$362,492	\$1,879,805	\$1,943,937	\$1,378,582	\$1,110,396
Option Funding	\$37,115				\$28,938	\$20,211
Income Tax Funds	\$42,839	\$91,163	\$100,090	\$97,778	\$111,984	\$130,610
Foundation Aid					\$1,359,944	\$1,375,232
State Aid Calculated	\$3,427,266	\$453,655	\$1,979,895	\$2,041,715	\$2,879,448	\$2,636,449
Prior year Correction				\$5,622	\$3,844	\$100,636
<b>Total State Aid</b>	<b>\$3,427,266</b>	<b>\$453,655</b>	<b>\$1,979,895</b>	<b>\$2,047,337</b>	<b>\$2,883,292</b>	<b>\$2,737,085</b>

## EXPENSES

- ❖ General fund expenses increased 32% from 2009-2022, or about 2.5% annually.
- ❖ Payroll increase is based on a 3.8% annual increase in total payroll
- ❖ Bills are projected to increase 3% annually.
- ❖ The total dollar increase could be over \$500K annually.

- ❖ The large increase from FY 2012-2013 was due to increase in Federal Expenses.
- ❖ The large expense increase during 2022 and 2023 was due to ESSER expenditures.

EXPENSES											
Year	Payroll	FICA	Retirement	Insurance	Tot Payroll	Bills	Total Expenses	% increase	Payroll incr	PR % of total	\$ Increase
2008-2009							\$9,511,575				
2009-2010							\$9,921,036	4.30%			\$409,461
2010-2011							\$9,779,161	-1.43%			-\$141,875
2011-2012							\$9,467,338	-3.19%			-\$311,823
2012-2013							\$10,053,253	6.19%			\$585,915
2013-2014							\$10,265,556	2.11%			\$212,303
2014-2015							\$10,904,095	6.22%			\$638,539
2015-2016							\$10,849,084	-0.50%			-\$55,011
2016-2017	\$6,560,017	\$501,841	\$612,542	\$1,400,000	\$9,074,400	\$1,720,548	\$10,794,948	-0.50%			-\$54,136
2017-2018	\$6,677,145	\$510,802	\$623,256	\$1,500,000	\$9,311,203	\$2,301,709	\$11,612,912	7.58%	2.61%	80.18%	\$817,964
2018-2019	\$6,779,036	\$518,596	\$632,898	\$1,600,000	\$9,530,530	\$1,984,908	\$11,515,438	-0.84%	2.36%	82.76%	-\$97,474
2019-2020	\$6,677,104	\$510,798	\$615,153	\$1,700,000	\$9,503,055	\$2,904,615	\$12,407,670	7.75%	-0.29%	76.59%	\$892,232
2020-2021	\$6,896,632	\$527,592	\$650,248	\$1,800,000	\$9,874,472	\$2,237,194	\$12,111,666	-2.39%	3.91%	81.53%	-\$296,004
2021-2022	\$7,147,719	\$546,801	\$672,203	\$1,900,000	\$10,266,723	\$2,367,736	\$12,634,459	4.32%	3.97%	81.26%	\$522,793
2022-2023	\$7,536,274	\$576,525	\$664,780	\$2,033,000	\$10,810,579	\$3,102,520	\$13,913,099	10.12%	5.30%	77.70%	\$1,278,640
2023-2024	\$7,762,362	\$593,821	\$774,434	\$2,175,310	\$11,305,927	\$2,438,769	\$13,744,695	-1.21%	4.58%	82.26%	-\$168,404
2024-2025	\$8,095,233	\$619,285	\$807,644	\$2,327,582	\$11,849,744	\$2,511,932	\$14,361,675	4.49%	4.81%	82.51%	\$616,980
2025-2026	\$8,338,090	\$637,864	\$831,873	\$2,490,512	\$12,298,339	\$2,587,290	\$14,885,629	3.65%	3.79%	82.62%	\$523,954
2026-2027	\$8,588,233	\$657,000	\$856,829	\$2,664,848	\$12,766,910	\$2,664,908	\$15,431,818	3.67%	3.81%	82.73%	\$546,189
2027-2028	\$8,845,880	\$676,710	\$882,534	\$2,851,388	\$13,256,511	\$2,744,856	\$16,001,367	3.69%	3.83%	82.85%	\$569,548

## RECEIPTS AND EXPENSES

YEAR	Total Rec	Total Exp	Difference	Exp Incr	Rev Incr
2008-2009	\$8,983,128	\$9,511,575	-\$528,447		
2009-2010	\$10,308,808	\$9,921,036	\$387,772	\$409,461	\$1,325,680
2010-2011	\$10,571,506	\$9,779,161	\$792,345	-\$141,875	\$262,698
2011-2012	\$9,235,050	\$9,467,338	-\$232,288	-\$311,823	-\$1,336,456
2012-2013	\$9,487,404	\$10,053,253	-\$565,849	\$585,915	\$252,354
2013-2014	\$10,819,771	\$10,265,556	\$554,215	\$212,303	\$1,332,367
2014-2015	\$11,115,662	\$10,904,095	\$211,567	\$638,539	\$295,891
2015-2016	\$12,025,854	\$10,849,084	\$1,176,770	-\$55,011	\$910,192
2016-2017	\$11,291,203	\$10,794,948	\$496,255	-\$54,136	-\$734,651
2017-2018	\$11,096,996	\$11,612,912	-\$515,916	\$817,964	-\$194,207
2018-2019	\$10,975,811	\$11,515,438	-\$539,627	-\$97,474	-\$121,185
2019-2020	\$13,940,008	\$12,407,670	\$1,532,338	\$892,232	\$2,964,197
2020-2021	\$12,274,478	\$12,111,666	\$162,812	-\$296,004	-\$1,665,530
2021-2022	\$12,064,534	\$12,634,459	-\$569,925	\$522,793	-\$209,944
2022-2023	\$14,123,401	\$13,913,093	\$210,308	\$1,278,634	\$2,058,867
2023-2024	\$14,480,738	\$13,744,695	\$736,043	-\$168,398	\$357,337
2024-2025	\$14,640,007	\$14,361,675	\$278,332	\$616,980	\$159,269
2025-2026	\$15,284,854	\$14,885,629	\$399,225	\$523,954	\$644,847
2026-2027	\$15,279,327	\$15,431,818	-\$152,491	\$546,189	-\$5,527
2027-2028	\$15,283,341	\$16,001,367	-\$718,026	\$569,548	\$4,014

## 2024-2025 BUDGET

TAX REQUEST INFORMATION			
	2024-2025	2023-2024	2022-2023
General	\$9,304,897	\$9,005,939	\$8,400,000
Bond		\$1,780,970	\$1,550,000
Bond	\$1,900,000	\$571,238	\$425,000
Building	\$297,980	\$297,980	\$325,000
QCPUF	\$282,828		
<b>TOTAL</b>	<b>\$11,785,705</b>	<b>\$11,656,127</b>	<b>\$10,700,000</b>

LEVY INFORMATION			
FUND	2024-2025	2023-2024	2022-2023
General	\$0.918792	\$0.9861	\$1.0109
Bond		\$0.2315	\$0.2242
Bond	0.19	0.189435	0.167824
Building	\$0.029423	\$0.0326	\$0.0356
QCPUF	\$0.02793		
<b>TOTAL</b>	<b>\$1.166142</b>	<b>\$1.4396</b>	<b>\$1.4385</b>

<b>BUDGET INFORMATION</b>			
	<b>2024-2025</b>	<b>2023-2024</b>	<b>2022-2023</b>
General	\$17,968,000	\$16,677,426	\$15,984,711
Depreciation	\$2,042,565	\$1,944,440	\$1,586,990
Employee Ben	\$28,203	\$20,502	\$19,769
Contingency			
Activities	\$807,818	\$918,250	\$758,072
Nutrition	\$1,061,200	\$1,112,831	\$1,117,921
Bond	\$3,035,048	\$2,351,660	\$2,364,544
Building	\$3,542,408	\$13,198,763	\$24,960,806
QCPUF	\$783,000		
Student Fee	\$11,006	\$15,000	
<b>TOTAL</b>	<b>\$29,279,248</b>	<b>\$36,238,872</b>	<b>\$46,792,813</b>

<b>Total Expenses</b>				
	<b>2023-2024</b>	<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
General	\$14,066,867	\$13,913,093	\$12,634,471	\$12,111,652
Depreciation	\$0	\$380,298	\$192,870	\$476,616
Employee Ben	\$9,725	\$10,855	\$10,888	\$11,488
Contingency				
Activities		\$474,484	\$508,338	\$404,808
Nutrition	\$991,419	\$640,295	\$587,176	\$681,928
Bond	\$1,527,340		\$517,061	\$512,765
Building	\$11,839,200	\$12,350,031	\$2,609,913	\$164,840
QCPUF	\$1,931,953			
Student Fees		\$4,376	\$22,223	13390
<b>TOTAL</b>	<b>\$30,366,504</b>	<b>\$27,773,432</b>	<b>\$17,082,940</b>	<b>\$14,377,487</b>

## SCENARIO-1

- ❖ Stay below the 2.76% property tax limit and do not attend the Joint Public Hearing
- ❖ Drop the General Fund by \$100K, or just \$100K more than 2023-24.
- ❖ Tax in the Building Fund \$297K or just a little more than the Lease Purchase Payment.
- ❖ The district still would exceed the base limitation under LB 243 by about \$300K in 2024-2025
- ❖ Every year beyond 24-25 the tax request stays below the 3% LB 243 limit.
- ❖ General fund receipts stay consistently below expenses.
- ❖ The total levy for 24-25 would be approximately 1.166.

<b>Base Limitation Percentage Increase (2%)</b>				2.00	% (2)
<b>Real Growth Percentage Increase</b>					
	6,449,767.00	/	849,113,861.00	=	0.76 % (3)
	2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		
<b>Total Allowable Growth Percentage Increase (Line 2 + Line 3)</b>					(4) 2.76 %
<b>Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)</b>					(5) \$ 256,788.16
<b>TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)</b>					(6) \$ 9,560,707.16
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>					
<b>ACTUAL PROPERTY TAX REQUEST</b>					
<b>2024-2025 ACTUAL Non-Bond Property Tax Request</b>					(7) \$ 9,489,899.00
<i>(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)</i>					

2024-2025	\$14,418,334	\$14,361,675	\$56,659
2025-2026	\$14,446,312	\$14,885,629	-\$439,317
2026-2027	\$14,720,299	\$15,431,818	-\$711,519
2027-2028	\$15,003,827	\$16,001,367	-\$997,540

## SCENARIO-2

- ❖ Tax \$9.5 million in the general fund and \$400K in the building fund for 24-25. This maximizes the LB 243 limit.
- ❖ From 2025-2029 the general fund and building fund tax request will continue to maximize the limit under LB 243.
- ❖ General fund receipts will exceed expenses for at least three years.
- ❖ The total levy for 24-25 would be set at approximately 1.20197

<b>Base Limitation Percentage Increase (2%)</b>				2.00	% (2)
<b>Real Growth Percentage Increase</b>					
	6,449,767.00	/	849,113,861.00	=	0.76 % (3)
	2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		
<b>Total Allowable Growth Percentage Increase (Line 2 + Line 3)</b>					(4) 2.76 %
<b>Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)</b>					(5) \$ 256,788.16
<b>TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)</b>					(6) \$ 9,560,707.16
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>					
<b>ACTUAL PROPERTY TAX REQUEST</b>					
<b>2024-2025 ACTUAL Non-Bond Property Tax Request</b>					(7) \$ 9,910,958.00

2024-2025	\$14,874,873	\$14,361,675	\$513,198
2025-2026	\$15,191,683	\$14,885,629	\$306,054
2026-2027	\$15,745,183	\$15,431,818	\$313,365
2027-2028	\$15,749,197	\$16,001,367	-\$252,170

**Thank you for allowing me to be a part of this  
important process!**

**Carl Dietz**

**Northland Securities is not acting as a MA or  
underwriter. Member FINRA, SIPC and MSRB**

**Data sources:  
[education.ne.gov/fos](http://education.ne.gov/fos)  
[nep.education.ne.gov](http://nep.education.ne.gov)  
[auditors.nebraska.gov](http://auditors.nebraska.gov)**

8. **DISCUSS, CONSIDER AND TAKE ALL NECESSARY ACTION TO ADOPT A RESOLUTION INCREASING THE SCHOOL DISTRICT'S BASE GROWTH PERCENTAGE BY UP TO SIX PERCENT (6%)**
9. **FACILITIES PRIORITIZATION**

# Facilities Walk-Through with Board

## 8/12/24

### Stadium:

- Lighting
- Locker rooms
- Bathrooms/port-a-pots visitors
- Old concessions/locker/storage area
- Aluminum bleachers
- Press box
- Track

### High School:

- Auditorium
  - Lights
  - Sound
  - Carpet
  - Stage
  - Seating
  - Curtain
  - Smell
- Flooring – (next summer)
- Lockers
- Library
- CTE Labs
  - Woods - painting, ventilation, painting, equipment
  - Welding
  - FCS

### Middle School:

- Heat pump
- Boiler
- Floor - commons/hallway

### Elementary:

- Heat pump
- Boiler
- Glass
- Water fountains
- Flooring
- Paint
- Cafeteria updates
- Room numbers and plaques

- Preschool playground (Bond)
- Landscaping
- Sod
- Playground
  - Swings/equipment/adaptive equipment
- Dugouts out/soccer goals
- Picnic shelter

10. **DISCUSS, CONSIDER AND TAKE ACTION ON FAIR LABOR STANDARDS ACT SALARY THRESHOLD FOR EXEMPT EMPLOYEES**

“Under the FLSA, there are three main exemption categories that apply to school employees (executive, administrative, or professional). To fall within one of the exempt classifications, an employee must meet each of the three requirements as outlined by the DOL:

- 1) be paid a salary, meaning that they are paid a predetermined and fixed amount that is not subject to reduction because of variations in the quality or quantity of work performed;
- 2) receive a salary above a minimum amount set by the Department of Labor; AND
- 3) primarily perform exempt (executive, administrative, or professional) duties, as provided in the Department’s regulations.”

**Issue:**

*As of July 1, 2024, the salary test increased from \$684 per week to \$844. In other words, the minimum weekly salary under prong 2 of the exemption test has increased. This is the equivalent of \$43,888 per year. Starting in 2025, the salary level must be \$1,128 per week (\$58,656 per year).*

Position	2023-2024 Salary	2024-2025 Salary <i>*Starting August 1</i>	Minimum Salary: July 1, 2024	Minimum Salary: January 1, 2025
<b>AZ Director</b> 50 weeks	\$39,659.30	\$41,740.00	<b>Non-Compliant</b> <b>\$42,200.00</b>	<b>Non-Compliant</b> <b>\$56,400.00</b>
<b>LAN Manager</b> 52 weeks	\$50,247.55	\$52,520.00	Compliant \$43,888	<b>Non-Compliant</b> <b>\$58,656.00</b>

11. **AGENDA SETTING AND FUTURE MEETINGS**

September 16, 2024- Board of Education Regular Meeting, 7pm

12. **ADJOURNMENT**

\* **Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

\*\***Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

\*\*\***Action Item:** The board reserves the right to take action on any item on the board agenda.