

**Arapahoe Public School Board Meeting Agenda**  
**Arapahoe Public School Board Room**  
**Monday, November 11, 2024 at 7:00 PM**  
**610 Walnut St., Arapahoe, NE 68922**

**Mission Statement**

Arapahoe Public Schools is equipped to motivate students in a safe and positive environment while preparing them to be successful and responsible citizens within a global society.

**Belief Statement**

The Arapahoe Public Schools believes that education must serve the individual pupil in light of his/her capacities and abilities as well as provide a suitable and well-balanced learning environment in the areas of physical, mental, emotional, cultural, social, moral and spiritual maturity.

**About the Agenda**

- 1) Opening the Meeting
  - a) Call to Order
  - b) Pledge of Allegiance (Zodrow)
  - c) Nebraska Open Meetings Act
  - d) Publication of Meeting/Sign Acknowledgement of Receipt of Meeting Notice
  - e) Roll Call
  - f) Excuse Board Member Absences
- 2) Welcome Visitors
- 3) Public Comment on Agenda Items
- 4) Reports
  - a) Student Council Representatives (Hunter Jorschumb / Elena Lee)
  - b) Board Committee(s)
    - Finance Committee
    - Building Grounds Committee
    - Negotiations Committee
  - c) Board Member(s)
  - d) Elementary Principal

- e) Secondary Principal
  - f) Superintendent
  - g) Teacher Presentations - Emily Pearson (Kindergarten)
- 5) Discussion Item(s)
- a) Review Auditors Report for 2023-2024 (digital connection Dec or Jan)
  - b) 2024-2025 Evaluation of Superintendent Robert Drews
- 6) Action Item(s)
- a) Consent Agenda, including Minutes and Financial Reports
  - b) Claims
  - c) Discuss, consider, and take action on
- 7) Personnel
- a) Discuss, consider and take action on the approval of a contract with Bradi Schutz as an Elementary Teacher for the 2025-2026 school year.
- 8) Public Comment - Open
- 9) Executive Session - Negotiations
- 10) Future Meetings
- a) Finance Committee Meeting - December 9, 2024 - 6:30pm
  - b) Regular Board Meeting - December 9, 2024 - 7:00pm
- 11) Adjourn

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

1. Protection of the public interest; or
2. The prevention of needless injury to the reputation of an individual, and if the individual has not requested a public meeting.
3. Negotiations

**Copy of Open Meetings Act:** The Board of Education makes 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. The Act is posted on the North wall of the meeting room.

\*\* **Sequence of Agenda:** The sequence of the 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 an item listed on the board agenda.

**INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM**

**Getting Started:** When it is your turn to speak during the public forum portion of the agenda, please stand and state your name and current address to the Board of Education.

**Time Limit:** You may speak only one time and must limit comments to 5 minutes or less.

**Personnel or Student Topic:** If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

**General Rules:** Please remember that this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

**2009**  
**Public Participation at Board Meetings**

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not 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. However, the board may require members of the public desiring to address the board to identify themselves.

Adopted on: 8/8/2022  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

# Elementary Principal Report

## November 2024

### Red Ribbon Week (Oct. 23 - Oct. 31)

Red Ribbon Week is an effort to promote a drug free and bully free school environment.

Wednesday, October 23rd: Life is a Movie - Film it Drug Free. Mrs. Monie rolled out the red carpet for our students. Students had their picture taken in front of a photo background. They were provided sunglasses and were allowed to wear dress up props.

Thursday, October 24th: These Paws Don't Do Drugs. Paw Print bookmarks were handed out to students and Mrs. Monie made visits to classrooms accompanied by Warrior Winnie (her therapy dog in training).

Tuesday, October 29th: Make Drugs and Bullying Extinct. Kids were invited to wear any dinosaur t-shirts, socks etc. Students also received pencils with this logo.

Wednesday, October 30th: Be Your Own Hero. Students were encouraged to wear a super hero t-shirt.

Thursday, October 31st: Say Boo to Drugs and Bullying. Students were given a ghost sucker.

### MAP Assessment

The Fall MAP Assessment was administered to elementary students in grades 2-6 on October 15 and 17. The following percentages represent the number of students in each class that scored at or above the RIT benchmark for their grade level:

2nd Reading 63%	3rd Reading 67%	4th Reading 59%	5th Reading 60%	6th Reading 54%
2nd Math 48%	3rd Math 83%	4th Math 53%	5th Math 53%	6th Math 57%

Elementary MTSS team meetings were held on November 6th to discuss and analyze the most current MAP and AIMSweb data. The Spring MAP Assessment is scheduled for March 10-11, 2025.

### Elementary Quiz Bowl

The elementary quiz bowl team returned only one member from last year, Easton Strand. The seven new members are Abby Helms, Emma Houser, Jaxtyn Soncksen, Noah Hoefs, Krayton Eichenberger, Cody Einspahr, and Kylan Helms. The team competed at their first meet on October 23rd at Southern Valley. The team went 1-2, losing both matches to Eustis-Farnam on the final question. The next meet will be at Cambridge on December 2nd. The team will compete in four additional meets in the second semester, including hosting our own and the final ESU meet in March. A big thank you to Mrs. Katie Helms for sponsoring our elementary quiz bowl team again this year.

### Anti-Bullying Week

Anti-Bullying Week will be observed at AHPS from November 11-15. During this time, I will be reading stories to each class that promote kindness and positive character traits. Mrs. Monie, Mrs. Klein, and classroom teachers will also be doing activities with students to promote a healthy and caring learning environment that is bully free. World Kindness Day is Wednesday, November 13th. I have asked the elementary classroom teachers to do something with their students to commemorate the day. I think it's important for students to show gratitude and empathy toward others. Some of the things that teachers are working on include thank you cards to school personnel, classmates, public service workers, military men and women serving in our armed forces, and a kindness quilt. Even though we emphasize this during Red Ribbon Week and Anti-Bullying Week, we work on being kind all year long.

### Halloween Parade of Costumes

At the end of the day on Halloween, we had a short parade in the south gym. Students walked around the gym by class showing off their costumes. We had about 50 adults in attendance. The feedback that I received was positive.

7th-12th Principal's Report  
Rudy Perez  
November 11, 2024

My apologies for not attending tonight's BOE meeting but I commemorate Veterans Day every year with my wife. A big salute to all my fellow Veterans and military personnel.

Congratulations to our Fall Sports teams on their successes on the playing field. The Cross Country Team were much improved from last year with the runners establishing personal records throughout the season. Our volleyball team had a successful season, gaining first round wins in the RPAC and Sub District tournaments. This was the first for our volleyball team in a long time. The football team had another successful season. Losing only one game in our tough schedule and reaching the 2nd round of the playoffs. A big thank you to all our Fall Sport coaches!!

Hats off to the Instrumental groups who participated in the Minden Bandfest. Both Junior High and High School bands received Superior ratings! Mrs. Sharp is doing a great job with our bands.

The APS STUCO has started "The Warrior Games" which will take place once a month during Warrior Time. It will pit each Warrior Time class against each other with the winners determined at the end of the year and rewarded with an ice cream party. First semester dates are October 31, November 27 and December 18. We will schedule 2nd semester dates at a later date.

On Thursday, November 7 our sophomores participated in the Pre-ACT. This test will give the students an opportunity to understand how the ACT will feel and also give them some great feedback on the areas they will need to work on to improve their ACT score as juniors.

FFA held their annual bull fry and labor auction. The members once again did a great job with this event.

A HUGE thank you to our APS FCCLA Chapter for, once again, putting on an awesome Veterans Day program. As a veteran, I am very thankful that our students have the opportunity to thank those who have served to provide their freedoms. Mrs. Spaulding does a great job with each and every year. I personally am very grateful for this program.

Our Fall Musical is coming up. The matinee for our students will be on Friday, November 15, the public performance will be on Saturday, November 16 and then finish with a Sunday matinee. The students have been working very hard and it should be a great show.

Congratulations to Lael Rathbun (Tenor 2) and Kristin Holcomb (Soprano 1) who have been accepted into the Nebraska All State Choir. In addition, Kristin has been selected to perform the National Anthem at a NSAA State Championship! Finally, the following Junior High students

have been selected to the Nebraska Music Educators Middle Level All State Choir: Dani Holcomb, Alaina Leising and Liam Garcia.

On November 18 we will begin our Winter sports seasons.

Unified Bowling - 21

Boys Bowling - ?

Girls Bowling - ?

Boys Basketball - 20

Girls Basketball - 11

Wrestling - 15

We are looking to continue with the successes we had during the Fall Sports seasons.

**Arapahoe-Holbrook Public Schools**  
**Superintendent Report to Board of Education**  
**Nov. 11, 2024**

**Building & Grounds**

1. PK Drainage Project - We are expecting to receive bids on our drainage/concrete project by the PK classroom prior to the end of this week. When agreed upon, we will schedule this for the summer, and target the first few weeks after school is dismissed.
2. Storage Areas - The district lost considerable climate controlled storage space when moving into the new facility. We have begun to update a bit of the athletic storage in the former Ag/IT building off the northwest corner of the school, but none of the investments have been considerable or permanent (movable shelving and containers). Beyond this, we will need to examine more long-term decisions that would impact larger projects. We will work with current athletic/activity sponsors to determine the scope of the needs we currently have and how to best plan for updates or improvements as the first step in this process.
3. Scoreboard/Video Boards - The Athletic Booster Club is interested in partnering with the school to conduct a capital campaign to update our interior (and possibly exterior) scoreboards to provide video capabilities. The Bldg/Grounds committee had this project on the list of projects to begin with the 23-24 school year, but put it on the back-burner when the state changed our revenue/taxing allowances. It may be something we move back to the “active” list after having a discussion with the Boosters.

**Safety/Security**

1. Added Security Camera - We have a new camera added to the system that provides better coverage of the student parking lot (West Lot), and also allowed us to make some adjustments to other cameras so that we have better views of some other spaces on the west side of the school. We would like to add at least one more camera to the west side that would provide more coverage of the entrance to the commons under the awning.
2. NDE Badge Rating - The new badge rating program from the School Safety and Security section of NDE has rated our school as a Silver. The rating is based on a survey of questions that the office uses to determine a point system connected to the rating scale. The notice was provided via email towards the end of October, and it gave a short list of items that could be altered or updated to move from Silver up to Gold or Diamond. Those changes will be addressed over the course of this year.

## Other

1. Negotiations/Insurance - The negotiation process has just begun, with information about the changes in health insurance cost provided to the state at the end of October. Rates are going up for EHA members by 5.49%. Even though this seems quite a bit more than last year's 1.99% jump, it is still rather moderate in today's market, and the 10 year average is currently at 4.77% per year.
2. NASB Meetings
  - a. NASB State Education Conference @ CHI Omaha Nov 20-22 (Wed-Fri)
    - i. *Attending: Carpenter / Dettmann / Drews / Lee / Schutz*
  - b. Delegate Assembly - 1 Rep from AHPS board for Fri. Nov 22 mtg
  - c. Leg. Issues Conf @ Lincoln Jan 26-27, 2025

ARAPAHOE SCHOOL DISTRICT NO. 18

ARAPAHOE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Arapahoe School District No. 18  
Arapahoe, Nebraska

### **Report on the Financial Statements**

#### ***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 Arapahoe Public Schools District No. 18, Arapahoe, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Arapahoe Public Schools District No. 18, Arapahoe, 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 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 Arapahoe Public Schools District No. 18, Arapahoe, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Arapahoe Public Schools District No. 18, Arapahoe, 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 Arapahoe Public Schools District No. 18, Arapahoe, 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 Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's basic financial statements. The supplementary information on pages 25 - 27 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 25 - 27 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 25 - 27 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

The supplementary information on pages 28 - 46 is the responsibility of management, is presented for purposes of additional analysis, and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of Arapahoe Public Schools District No. 18, Arapahoe, 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 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 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 Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's internal control over financial reporting and compliance.

*Dana J Cole + Company, LLP*

Grand Island, Nebraska  
November 5, 2024

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Regular instruction	2,267,486		4,653	(2,262,833)
Special education instructional programs	538,165		419,540	(118,625)
Support services - students	686,072			(686,072)
Support services - instruction	104,683			(104,683)
General administration	221,419			(221,419)
Office of the Principal	420,357			(420,357)
Central services	231,065			(231,065)
Operation and maintenance of plant	463,696			(463,696)
Student transportation	356,554			(356,554)
Summer school tuition and fees	7,796	500		(7,296)
Preschool tuition and fees		20,237		20,237
Extracurricular activity fees	3,896	6,160		2,264
Private categorical grants	6,097	5,315		(782)
State categorical programs	20,718		13,500	(7,218)
Facilities acquisitions and construction	23,504			(23,504)
Federal programs	180,649		54,323	(126,326)
School Nutrition Program	317,839	50,927	170,486	(96,426)
Capital outlay	65,281			(65,281)
Debt service				
Principal	745,000			(745,000)
Interest	124,201			(124,201)
Wire fees	800			(800)
Total governmental activities	<u>6,785,278</u>	<u>83,139</u>	<u>662,502</u>	<u>(6,039,636)</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
Disbursements			
General receipts			
Taxes			
Property taxes - general purpose			3,251,237
Property taxes - debt service			782,557
Property taxes - special building			12,801
Carline tax			4,037
Public power district sales tax			12,579
Motor vehicle taxes			224,130
Interest on PP/RE tax			8,583
Interest			38,211
Local license fees and fines			1,429
Other local receipts			315,806
County receipts			18,166
State aid			586,371
State apportionment			49,717
Pro-rate motor vehicle			10,374
Homestead exemption			38,961
Property tax credit and personal property tax credits			400,493
Sale of property			9,030
Loan proceeds			100,000
Other nonrevenue receipts			106,150
Total general receipts			5,970,634

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Disbursements	Charges for Services	Program Receipts Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position
				Primary Governmental Total Governmental Activities
Change in net position resulting from receipts and disbursements				(69,002)
NET POSITION, beginning of year				<u>2,457,769</u>
NET POSITION, end of year				<u>2,388,767</u>
<b>ASSETS</b>				
Cash and certificates of deposit				1,672,304
Cash at county treasurers				<u>716,463</u>
<b>TOTAL ASSETS</b>				<u>2,388,767</u>
<b>NET POSITION</b>				
Restricted for				
Capital projects				51,080
Debt services				901,004
Unrestricted				<u>1,436,683</u>
<b>TOTAL NET POSITION</b>				<u>2,388,767</u>

See accompanying notes to financial statements.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other	Total
	General Fund	Bond Fund	Governmental Funds	Governmental Funds
<b>RECEIPTS</b>				
Taxes				
Property taxes - general purpose	3,251,237			3,251,237
Property taxes - debt service		782,557		782,557
Property taxes - special building			12,801	12,801
Carline tax	3,253	784		4,037
Public power district sales tax	9,910	2,372	297	12,579
Motor vehicle tax	224,130			224,130
Interest on PP/RE tax	6,757	1,597	229	8,583
Summer school tuition and fees	500			500
Preschool tuition and fees	20,237			20,237
Interest	14,520	19,481	4,210	38,211
Local license fees and fines	1,429			1,429
Categorical grants from corporations and other private interests	5,315			5,315
Contributions and donations	300			300
Police court fines	200			200
Extracurricular activity fees			6,160	6,160
Other local receipts			315,306	315,306
County receipts	18,166			18,166
State receipts				
State aid	586,371			586,371
Special education	419,540			419,540
Homestead exemption	31,396	7,565		38,961
Property tax credit	322,729	77,764		400,493
Pro-rate motor vehicle	8,340	1,993	41	10,374
State apportionment	49,717			49,717
Distance education incentive payments	4,000			4,000
Payments for high ability learners	4,653			4,653
Career education	7,500			7,500
School safety and security	2,000			2,000
Federal receipts	54,323		170,486	224,809
Sale of property	9,030			9,030
School Nutrition Program			50,927	50,927
Loan proceeds	100,000			100,000
Other nonrevenue receipts	55,638		50,512	106,150
Total receipts	5,211,193	894,113	610,969	6,716,275

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other	Total
	General Fund	Bond Fund	Governmental Funds	Governmental Funds
DISBURSEMENTS				
Regular instruction	2,216,974		50,512	2,267,486
Special education instructional programs	538,165			538,165
Extracurricular activity fees			3,896	3,896
Summer school	7,796			7,796
Support services - students	393,020		293,052	686,072
Support services - instruction	104,683			104,683
General administration	221,419			221,419
Office of the Principal	420,357			420,357
Central services	231,065			231,065
Operation and maintenance of plant	463,696			463,696
Student transportation	356,554			356,554
Private categorical grants	6,097			6,097
State categorical programs	20,718			20,718
Facilities acquisitions and construction			23,504	23,504
Federal programs	180,649			180,649
School Nutrition Program			317,839	317,839
Capital outlay	65,281			65,281
Debt service				
Principal		745,000		745,000
Interest		124,201		124,201
Wire fees		800		800
Total disbursements	<u>5,226,474</u>	<u>870,001</u>	<u>688,803</u>	<u>6,785,278</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(15,280)</u>	<u>24,112</u>	<u>(77,834)</u>	<u>(69,002)</u>
OTHER FINANCING SOURCES (USES)				
Interfund loan	180,000		(180,000)	
Transfers in			100,407	100,407
Transfers out	(100,407)			(100,407)
Total other financing sources (uses)	<u>79,593</u>		<u>(79,593)</u>	
NET CHANGE IN FUND BALANCES	<u>64,313</u>	<u>24,112</u>	<u>(157,427)</u>	<u>(69,002)</u>
FUND BALANCES, beginning of year	<u>1,135,834</u>	<u>876,892</u>	<u>445,043</u>	<u>2,457,769</u>
FUND BALANCES, end of year	<u>1,200,147</u>	<u>901,004</u>	<u>287,616</u>	<u>2,388,767</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
 ARAPAHOE, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other	Total
	General Fund	Bond Fund	Governmental Funds	Governmental Funds
ASSETS				
ASSETS				
Cash and certificates of deposit	618,728	765,961	287,615	1,672,304
County treasurers' balances	581,419	135,043	1	716,463
<b>TOTAL ASSETS</b>	<b>1,200,147</b>	<b>901,004</b>	<b>287,616</b>	<b>2,388,767</b>
LIABILITIES AND FUND BALANCES				
LIABILITIES	- 0 -	- 0 -	- 0 -	- 0 -
FUND BALANCES				
Restricted for				
Capital projects			51,080	51,080
Debt services		901,004		901,004
Committed				
Student activities			199,020	199,020
Assigned				
Subsequent year's budget	1,219,742			1,219,742
School Nutrition Program			10,908	10,908
Student fees			26,608	26,608
Capital outlay	2,162			2,162
Employee benefits	594			594
Unassigned (deficit)	(22,351)			(22,351)
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>1,200,147</b>	<b>901,004</b>	<b>287,616</b>	<b>2,388,767</b>

See accompanying notes to financial statements.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Arapahoe Public Schools District No. 18, Arapahoe, Nebraska (the District).

Reporting Entity

Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

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

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

The 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

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

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. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. 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. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

The purpose of the Depreciation Fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of 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 (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and the receipt in the Employee Benefit Fund as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this 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. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.140 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.030 per \$100 of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the QCPUF maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.030 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.030 maximum levy for the difference to meet that year's principal and interest obligations. The QCPUF was closed out in fiscal year 2022 - 2023.

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

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. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Major Funds

The District reports the General and Bond Funds as major funds, all other governmental funds are considered nonmajor. The General Fund and its components are considered one fund for reporting purposes.

Basis of Accounting

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

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

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

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

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

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 are not reported.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

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

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

Interfund Balances and Activities

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

Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities and net position - modified cash basis, all interfund transfers between individual governmental funds have been eliminated.

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.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2024, as all vacation earned during the year must be used by August 31, with no carryover.

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.

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

Subscription-based Information Technology Arrangements

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

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	<u>1,672,304</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	483,324
Certificates of deposit	<u>1,188,980</u>
Total cash and investments	<u>1,672,304</u>

Maturities of certificates of deposit are as follows:

One year or less	<u>1,188,980</u>
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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 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 allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

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

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Risks (Continued)

2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. LONG-TERM DEBT

Changes in Long-Term Debt

The following is a summary of changes in the District's long-term debt for the year ended August 31, 2024:

	Balance September 1, 2023	Additions	Payments	Balance August 31, 2024	Amounts Due Within One Year
Notes payable	<u>                    </u>	<u>100,000</u>	<u>                    </u>	<u>100,000</u>	<u>32,921</u>
Bonds payable	<u>9,435,000</u>	<u>                    </u>	<u>745,000</u>	<u>8,690,000</u>	<u>745,000</u>

General Obligation Bonds

General Obligation Bonds, Series 2021, dated December 22, 2021, totaling \$6,815,000. Proceeds were used to refund the General Obligation Bonds, Series 2016, which were originally used to construct and expand improvements to the existing school. The bonds bear interest at a rate of 0.35% - 1.70%, and are due serially in installments of \$100,000 - \$730,000, plus semiannual interest payments through December 15, 2032. Payments are being made through the Bond Fund. 5,475,000

General Obligation Bonds, Series 2022, dated May 24, 2022, totaling \$3,370,000. Proceeds were used to refund the General Obligation Bonds, Series 2017, which were originally used to construct and expand improvements to the existing school. The bonds bear interest at a rate of 0.75% - 2.00%, and are due serially in installments of \$80,000 - \$850,000, plus semiannual interest payments through December 15, 2036. Payments are to be made through the Bond Fund. 3,215,000

The District's direct placements or direct borrowings of long-term debt consisted of the following for the year ended August 31, 2024.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. LONG-TERM DEBT (Continued)

Notes Payable

Promissory Note

On June 25, 2024, the District borrowed \$100,000 from First State Bank for the purchase of a school bus. The note bears interest at the rate of 5.95% and calls for 3 annual payments of \$33,692 - \$32,921 through June 25, 2027. Payments are being made from the General Fund.

100,000

Annual Debt Service Requirements

The annual requirements to amortize all long-term debt outstanding as of August 31, 2024, including interest payments of \$805,671 are as follows:

Years Ended August 31,	Promissory Notes		Bonds Payable		Total
	Principal	Interest	Principal	Interest	
2025	32,921	4,512	745,000	120,125	902,558
2026	33,387	4,047	750,000	114,562	901,996
2027	33,692	2,032	760,000	107,450	903,174
2028			765,000	99,311	864,311
2029			775,000	89,953	864,953
2030 - 2034			4,045,000	265,770	4,310,770
2035			850,000	8,500	858,500
Total	<u>100,000</u>	<u>10,591</u>	<u>8,690,000</u>	<u>805,671</u>	<u>9,606,262</u>

NOTE 4. RETIREMENT PLAN

Plan Description

Arapahoe Public Schools District No. 18, Arapahoe, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

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 2.00% of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2022 to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101.00% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$269,687.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$2,961,101. Total covered payroll was \$2,730,233. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. RETIREMENT PLAN (Continued)

Plan Fiduciary Net Position

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

NOTE 5. 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 has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 6. INTERFUND TRANSFERS AND COMMITMENTS OF FUND BALANCES (RESERVES)

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

	Transfers In	Transfers Out
General Fund		
Nutrition Fund		55,000
Activities Fund		45,407
Nutrition Fund		
General Fund	55,000	
Activities Fund		
General Fund	<u>45,407</u>	
Total	<u>100,407</u>	<u>100,407</u>

The District made no commitments of General Fund balances (reserves) to facilitate future capital outlay in 2023 - 2024.

NOTE 7. INTERFUND LOANS

The District loaned the following amounts to the General fund during the year to the following funds or general support that was not repaid. This amount must be repaid within two years per Nebraska Department of Education guidelines:

Special Building Fund	180,000
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ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. FEDERAL AWARD PROGRAMS

The District received funds under various federal grant programs, and such assistance is to be expended in accordance with provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material impact.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 5, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, 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 Fund	Depreciation Fund	Employee Benefit Fund	Total
RECEIPTS				
Taxes				
Property taxes - general purpose	3,251,237			3,251,237
Carline tax	3,253			3,253
Public power district sales taxes	9,910			9,910
Motor vehicle taxes	224,130			224,130
Interest on PP/RE tax	6,757			6,757
Summer school tuition and fees	500			500
Preschool tuition and fees	20,237			20,237
Interest	13,848	624	48	14,520
Local license fees and fines	1,429			1,429
Contributions and donations	300			300
Police court fines	200			200
Categorical grants from corporations and other private interests	5,315			5,315
County receipts	18,166			18,166
State sources				
State aid	586,371			586,371
Special education	419,540			419,540
Homestead exemption	31,396			31,396
Property tax credit	322,729			322,729
Pro-rate motor vehicle	8,340			8,340
State apportionment	49,717			49,717
Distance education incentive payments	4,000			4,000
Payments for high ability learners	4,653			4,653
Career education	7,500			7,500
School safety and security	2,000			2,000
Federal receipts	54,323			54,323
Sale of property	9,030			9,030
Loan proceeds	100,000			100,000
Interfund loan	180,000			180,000
Other nonrevenue receipts	48,614	6,000	1,024	55,638
Total receipts	<u>5,383,497</u>	<u>6,624</u>	<u>1,072</u>	<u>5,391,193</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, 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 Fund	Depreciation Fund	Employee Benefit Fund	Total
<b>DISBURSEMENTS</b>				
Regular instruction	2,216,974			2,216,974
Special education instructional programs	538,165			538,165
Summer school	7,796			7,796
Support services - students	393,020			393,020
Support services - instruction	104,683			104,683
General administration	221,419			221,419
Office of the Principal	420,357			420,357
Central services	227,463		3,602	231,065
Operation and maintenance of plant	463,696			463,696
Student transportation	356,554			356,554
Private categorical grants	6,097			6,097
State categorical programs	20,718			20,718
Federal programs	180,649			180,649
Capital outlay		65,281		65,281
Transfer to other funds	100,407			100,407
Total disbursements	<u>5,257,997</u>	<u>65,281</u>	<u>3,602</u>	<u>5,326,880</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	125,500	(58,657)	(2,530)	64,313
FUND BALANCE, beginning of year	<u>1,071,891</u>	<u>60,819</u>	<u>3,124</u>	<u>1,135,834</u>
FUND BALANCE, end of year	<u>1,197,391</u>	<u>2,162</u>	<u>594</u>	<u>1,200,147</u>

See accompanying notes to financial statements.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Special Building Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
<b>RECEIPTS</b>						
Taxes						
Property taxes - special building		12,801				12,801
Interest on PP/RE taxes		229				229
Public power district sales tax		297				297
Pro-rate motor vehicle		41				41
Interest		4,210				4,210
Extracurricular activity fees			6,160			6,160
Other local receipts	20,187				295,119	315,306
Federal receipts	170,486					170,486
School Nutrition Program	50,927					50,927
Other nonrevenue receipts				50,512		50,512
Total receipts	<u>241,600</u>	<u>17,578</u>	<u>6,160</u>	<u>50,512</u>	<u>295,119</u>	<u>610,969</u>
<b>DISBURSEMENTS</b>						
Regular instruction				50,512		50,512
Support services - students					293,052	293,052
Extracurricular activity fees			3,896			3,896
Facilities acquisitions and construction		23,504				23,504
School Nutrition Program	<u>317,839</u>					<u>317,839</u>
Total disbursements	<u>317,839</u>	<u>23,504</u>	<u>3,896</u>	<u>50,512</u>	<u>293,052</u>	<u>688,803</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(76,239)</u>	<u>(5,926)</u>	<u>2,264</u>		<u>2,067</u>	<u>(77,834)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Interfund loan		(180,000)				(180,000)
Transfers in	<u>55,000</u>				<u>45,407</u>	<u>100,407</u>
Total other financing sources (uses)	<u>55,000</u>	<u>(180,000)</u>			<u>45,407</u>	<u>(79,593)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(21,239)</u>	<u>(185,926)</u>	<u>2,264</u>		<u>47,474</u>	<u>(157,427)</u>
<b>FUND BALANCES, beginning of year</b>	<u>32,147</u>	<u>237,006</u>	<u>24,344</u>		<u>151,546</u>	<u>445,043</u>
<b>FUND BALANCES, end of year</b>	<u>10,908</u>	<u>51,080</u>	<u>26,608</u>		<u>199,020</u>	<u>287,616</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual	
FUND BALANCE, beginning of year		<u>1,071,891</u>	<u>1,263,640</u>	
RECEIPTS				
Local receipts				
Taxes				
1100	Property taxes - general purpose	3,600,000	3,251,237	3,196,189
1115	Carline tax	3,000	3,253	3,356
1120	Public power district sales taxes		9,910	10,723
1125	Motor vehicle taxes	205,000	224,130	208,240
1140	Interest on PP/RE tax	7,000	6,757	7,707
1312	Summer school tuition and fees		500	
1340	Tuition from other private sources	20,000		
1370	Preschool tuition and fees		20,237	12,062
1510	Interest	10,000	13,848	16,528
1911	Local license fees and fines	1,200	1,429	2,300
1920	Contributions and donations from private sources		300	500
1921	Police court fines		200	
1925	Categorical grants from corporations and other private interests	5,000	5,315	5,285
	Total local receipts	<u>3,851,200</u>	<u>3,537,118</u>	<u>3,462,890</u>
County receipts				
2110	County fines and license fees	17,500	18,016	20,954
2210	ESU receipts		150	
	Total county sources	<u>17,500</u>	<u>18,166</u>	<u>20,954</u>
State receipts				
3110	State aid	586,371	586,371	158,723
3120	Special education school age	350,000	419,540	199,252
3130	Homestead exemption		31,396	22,943
3131	Property tax credit		322,729	269,079

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
State receipts (Continued)				
3180	Pro-rate motor vehicle	6,500	8,340	8,689
3400	State apportionment	40,000	49,717	51,595
3512	Distance education incentive payments		4,000	861
3535	Payments for high ability learners	4,500	4,653	4,537
3551	Career education		7,500	
3552	School safety and security		2,000	
3990	Other state receipts	850		
	Total state receipts	<u>988,221</u>	<u>1,436,246</u>	<u>715,679</u>
Federal receipts				
4310	REAP	33,232	33,232	30,754
4506	Title I, Part A: ESSA Improving Basic Programs by LEA	105,149		78,033
4509	Title II, Part A: ESSA Supporting Effective Instruction			44,530
4516	IDEA preschool (619) Base/IDEA Enrollment Poverty (619) Allocation			2,557
4518	IDEA, Part B, (611) Base/Enrollment Poverty	70,000		81,510
4523	IDEA Preschool Special Projects			43
4525	Federal Vocational and Applied Technology Education (Carl Perkins)		4,907	2,540
4708	Medicaid in Public Schools (MIPS)	10,000	13,299	10,042
4709	Medicaid Administrative Activities (MAAPS)	5,000	2,885	5,315
4997	ESSER II			244,711
4998	ESSER III			550,526
4969	Title IV, Part A			20,000
	Total federal receipts	<u>223,381</u>	<u>54,323</u>	<u>1,070,561</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)			
Nonrevenue receipts			
5200 Fund transfers in			55
5300 Sale of property		9,030	7,453
5400 Loan proceeds		100,000	
5690 Other nonrevenue receipts	190,430	48,614	13,716
9003 Interfund loan		180,000	
Total nonrevenue receipts	190,430	337,644	21,224
Total receipts	5,270,732	5,383,497	5,291,308
TOTAL FUNDS AVAILABLE		6,455,388	6,554,948
DISBURSEMENTS			
1100 Regular instruction	2,500,000	2,216,974	2,066,014
1200 Special education instructional programs	525,000	538,165	441,476
1300 Summer school		7,796	9,875
2100 Support services - students	510,242	393,020	314,939
2200 Support services - instruction	125,000	104,683	115,977
2300 General administration	275,000	221,419	209,392
2400 Office of the Principal	455,000	420,357	418,570
2500 Central services	290,000	227,463	278,893
2600 Operation and maintenance of plant	500,500	463,696	455,848
2700 Student transportation	760,000	356,554	239,328
3400 Private categorical grants	5,000	6,097	5,742
3500 State categorical programs	31,500	20,718	31,355
6000 Federal programs	100,149	180,649	835,649
8000 Transfers	113,241	100,407	60,000
Total disbursements	6,190,632	5,257,997	5,483,057
FUND BALANCE, end of year		1,197,391	1,071,891

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
 ARAPAHOE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 FOR THE YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		213,922	510,757
Certificates of deposit		402,050	
		<u>615,972</u>	<u>510,757</u>
County treasurers		<u>581,419</u>	<u>561,134</u>
TOTAL FUND BALANCE		<u>1,197,391</u>	<u>1,071,891</u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
DEPRECIATION FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>60,819</u>	<u>213,957</u>
<b>RECEIPTS</b>			
Transfer - General Fund (as expensed from the General Fund)	355,000		
Interest received	3,500	624	3,966
Other nonrevenue receipts		6,000	
Total receipts	<u>358,500</u>	<u>6,624</u>	<u>3,966</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>67,443</u>	<u>217,923</u>
<b>DISBURSEMENTS</b>			
General supplies	25,000	6,566	97,108
Capital outlay	<u>394,318</u>	<u>58,715</u>	<u>59,996</u>
Total disbursements	<u>419,318</u>	<u>65,281</u>	<u>157,104</u>
FUND BALANCE, end of year		<u>2,162</u>	<u>60,819</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		2	19
Certificates of deposit		<u>2,160</u>	<u>60,800</u>
		<u>2,162</u>	<u>60,819</u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
EMPLOYEE BENEFIT FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>3,124</u>	<u>5,448</u>
RECEIPTS			
Interest	25	48	83
Other receipts		1,024	
Transfer - General Fund (as expensed from the General Fund)	<u>5,000</u>		
Total receipts	<u>5,025</u>	<u>1,072</u>	<u>83</u>
TOTAL FUNDS AVAILABLE		<u>4,196</u>	<u>5,531</u>
DISBURSEMENTS			
Benefits paid	<u>8,149</u>	<u>3,602</u>	<u>2,407</u>
FUND BALANCE, end of year		<u>594</u>	<u>3,124</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		4	4
Certificates of deposit		<u>590</u>	<u>3,120</u>
		<u>594</u>	<u>3,124</u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>32,147</u>	<u>50,793</u>
<b>RECEIPTS</b>			
Student lunches and milk	87,500	49,911	92,368
State reimbursement	2,000	1,016	2,167
Federal reimbursement	205,000	170,486	185,745
Other receipts	11,500	20,187	13,518
Transfer from the General Fund	<u>78,241</u>	<u>55,000</u>	<u>          </u>
Total receipts	<u>384,241</u>	<u>296,600</u>	<u>293,798</u>
 TOTAL FUNDS AVAILABLE		 <u>328,747</u>	 <u>344,591</u>
<b>DISBURSEMENTS</b>			
Salaries	100,000	89,157	80,414
Payroll taxes and benefits	37,500	30,993	24,194
Purchased services	2,500	3,101	1,075
Food and supplies	235,000	173,121	193,209
General supplies	15,000	12,987	12,155
Equipment purchases	20,000		
Other expenses	<u>1,500</u>	<u>8,480</u>	<u>1,397</u>
Total disbursements	<u>411,500</u>	<u>317,839</u>	<u>312,444</u>
 FUND BALANCE, end of year		 <u>10,908</u>	 <u>32,147</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>10,908</u>	<u>32,147</u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>876,892</u>	<u>915,995</u>
RECEIPTS			
Taxes			
Property taxes	867,450	782,557	765,802
Carline tax	800	784	788
Interest on PP/RE taxes	1,000	1,597	1,768
Public power district sales tax		2,372	2,550
Homestead exemption		7,565	5,454
Property tax credit		77,764	63,966
Pro-rate motor vehicle	1,500	1,993	1,999
Interest	12,500	19,481	13,490
Total receipts	<u>883,250</u>	<u>894,113</u>	<u>855,817</u>
TOTAL FUNDS AVAILABLE		<u>1,771,005</u>	<u>1,771,812</u>
DISBURSEMENTS			
Principal payments	1,614,465	745,000	750,000
Interest payments	124,201	124,201	144,120
Other	800	800	800
Total disbursements	<u>1,739,466</u>	<u>870,001</u>	<u>894,920</u>
FUND BALANCE, end of year		<u>901,004</u>	<u>876,892</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
 ARAPAHOE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 FOR THE YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		32,856	16,655
Certificates of deposit		<u>733,105</u>	<u>732,360</u>
		<u>765,961</u>	<u>749,015</u>
County treasurers		<u>135,043</u>	<u>127,877</u>
TOTAL FUND BALANCE		<u><u>901,004</u></u>	<u><u>876,892</u></u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>237,006</u>	<u>179,144</u>
<b>RECEIPTS</b>			
Taxes			
Property taxes		12,801	169,903
Carline tax			154
Interest on PP/RE taxes		229	19
Public power district sales tax		297	277
Pro-rate motor vehicle		41	102
Homestead exemption			1,345
Property tax credit			15,771
Interest	5,000	4,210	5,493
Other nonrevenue receipts			38,325
Total receipts	<u>5,000</u>	<u>17,578</u>	<u>231,389</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>254,584</u>	<u>410,533</u>
<b>DISBURSEMENTS</b>			
Technical services		1,300	
Construction services		16,292	22,390
Building acquisition and improvement	206,409	5,912	151,137
Interfund loan		<u>180,000</u>	
Total disbursements	<u>206,409</u>	<u>203,504</u>	<u>173,527</u>
FUND BALANCE, end of year		<u>51,080</u>	<u>237,006</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		4	19,612
Certificates of deposit		<u>51,075</u>	<u>185,915</u>
		<u>51,079</u>	<u>205,527</u>
County treasurers		<u>1</u>	<u>31,479</u>
<b>TOTAL FUND BALANCE</b>		<u>51,080</u>	<u>237,006</u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
 ARAPAHOE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 FOR THE YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		—	<u>55</u>
RECEIPTS	==	—	—
TOTAL FUNDS AVAILABLE		—	<u>55</u>
DISBURSEMENTS			
Transfer to the General Fund	==	—	<u>55</u>
FUND BALANCE, end of year		==	==
ANALYSIS OF FUND BALANCE			
Cash in bank		==	==

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
 ARAPAHOE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 STUDENT FEE FUND  
 (UNAUDITED)  
 FOR THE YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>24,344</u>	<u>19,041</u>
RECEIPTS			
Extracurricular activity fees	<u>5,000</u>	<u>6,160</u>	<u>5,600</u>
TOTAL FUNDS AVAILABLE		<u>30,504</u>	<u>24,641</u>
DISBURSEMENTS			
Purchased services	29,239	2,938	297
Supplies		958	
Total support services - students	<u>29,239</u>	<u>3,896</u>	<u>297</u>
FUND BALANCE, end of year		<u>26,608</u>	<u>24,344</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>26,608</u>	<u>24,344</u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
 ARAPAHOE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 COOPERATIVE FUND  
 (UNAUDITED)  
 FOR THE YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>          </u>	<u>          </u>
RECEIPTS			
Other receipts	<u>60,000</u>	<u>50,512</u>	<u>          </u>
TOTAL FUNDS AVAILABLE		<u>50,512</u>	<u>          </u>
DISBURSEMENTS			
Salaries	60,000	32,906	
Payroll taxes and benefits		15,837	
Other expenses		1,769	
Total disbursements	<u>60,000</u>	<u>50,512</u>	<u>          </u>
FUND BALANCE, end of year		<u>          </u>	<u>          </u>
ANALYSIS OF FUND BALANCE		<u>          </u>	<u>          </u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
 ARAPAHOE, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 FOR THE YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>151,546</u>	<u>147,715</u>
RECEIPTS			
Activities receipts	190,000	295,119	202,906
General Fund support	<u>40,000</u>	<u>45,407</u>	<u>60,000</u>
Total receipts	<u>230,000</u>	<u>340,526</u>	<u>262,906</u>
TOTAL FUNDS AVAILABLE		<u>492,072</u>	<u>410,621</u>
DISBURSEMENTS	<u>385,009</u>	<u>293,052</u>	<u>259,075</u>
FUND BALANCE, end of year		<u>199,020</u>	<u>151,546</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>199,020</u>	<u>151,546</u>

See accompanying notes to budgetary schedules.

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
NOTES 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 consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the 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.

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

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:

Net change in fund balance - financial reporting basis

General Fund	<u>64,313</u>
Receipts - budgetary basis	
General Fund	5,383,497
Depreciation Fund	6,624
Employee Benefit Fund	1,072
Disbursements - budgetary basis	
General Fund	(5,257,997)
Depreciation Fund	(65,281)
Employee Benefit Fund	<u>(3,602)</u>
Receipts under disbursements - budgetary basis	<u>64,313</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2024

	Balance 9/1/23	Receipts	Transfers	Disbursements	Balance 8/31/24
Athletics	38,809	51,751	34,649	(100,809)	24,400
State Competition	5,000		5,975	(8,861)	2,114
Speech	5,702	575	1,686	(2,231)	5,732
Quiz Bowl	1,078	665	453	(1,252)	944
Play Production	1,405	3,469		(4,849)	25
Vocal Music	2,267	31,554	2,003	(4,358)	31,466
Instrumental Music	2,553	580	641	(1,520)	2,254
Athletic Support	42,308	81,124		(73,229)	50,203
FCCLA	6,183	11,630		(15,702)	2,111
National Honor Society	537	3,570		(2,104)	2,003
Student Council	3,495	1,545		(1,617)	3,423
FFA	33,675	63,682		(40,217)	57,140
Yearbook	(6,127)	19,412		(10,793)	2,492
Library	465	5,078		(5,078)	465
Preschool	243			(190)	53
History Club	(3,503)	3,503			
Science Club	2,974			(478)	2,496
Spanish Club	2,229	5		(2,234)	
Class of 2024	2,638	1,884		(4,522)	
Class of 2025	4,300	3,349		(5,080)	2,569
Class of 2026	(760)	6,188		(2,051)	3,377
Class of 2027	(300)	2,264		(1,860)	104
Class of 2028		369		(839)	(470)
Backpack donations	5,970	2,772		(3,003)	5,739
Clothing donation	405	150		(175)	380
	<u>151,546</u>	<u>295,119</u>	<u>45,407</u>	<u>(293,052)</u>	<u>199,020</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
ANALYSIS OF ACCOUNTS WITH COUNTY TREASURERS - MODIFIED CASH BASIS  
GENERAL FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024

	Furnas County	Frontier County	Gosper County	Total
FUND BALANCE, beginning of year	<u>410,881</u>	<u>5,687</u>	<u>144,566</u>	<u>561,134</u>
RECEIPTS				
Local property taxes	2,162,128	74,477	1,047,538	3,284,143
Carline tax	3,253			3,253
Public power district sales tax	9,910			9,910
Motor vehicle taxes	196,852	1,784	25,494	224,130
Interest on PP/RE taxes	6,408	13	337	6,758
County fines and licenses	14,880	134	3,002	18,016
Local/city fines and licenses	200		159	359
Homestead exemption	27,389		4,007	31,396
Property tax credit	192,917	8,944	120,868	322,729
Pro-rate motor vehicle	6,345	171	1,824	8,340
Total receipts	<u>2,620,282</u>	<u>85,523</u>	<u>1,203,229</u>	<u>3,909,034</u>
TOTAL AVAILABLE RESOURCES	<u>3,031,163</u>	<u>91,210</u>	<u>1,347,795</u>	<u>4,470,168</u>
DISBURSEMENTS				
District treasurer	2,629,093	83,404	1,143,347	3,855,844
County treasurer commission	21,682	745	10,478	32,905
Total disbursements	<u>2,650,775</u>	<u>84,149</u>	<u>1,153,825</u>	<u>3,888,749</u>
FUND BALANCE, end of year	<u>380,388</u>	<u>7,061</u>	<u>193,970</u>	<u>581,419</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
ANALYSIS OF ACCOUNTS WITH COUNTY TREASURERS - MODIFIED CASH BASIS  
BOND FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024

	Furnas County	Frontier County	Gosper County	Total
FUND BALANCE, beginning of year	<u>92,697</u>	<u>1,350</u>	<u>33,830</u>	<u>127,877</u>
RECEIPTS				
Local property taxes	520,353	17,943	252,182	790,478
Carline tax	784			784
Public power district sales tax	2,372			2,372
Homestead exemption	6,600		965	7,565
Interest on PP/RE taxes	1,513	3	81	1,597
Property tax credit	46,485	2,155	29,124	77,764
Pro-rate motor vehicle	<u>1,514</u>	<u>41</u>	<u>438</u>	<u>1,993</u>
Total receipts	<u>579,621</u>	<u>20,142</u>	<u>282,790</u>	<u>882,553</u>
TOTAL AVAILABLE RESOURCES	<u>672,318</u>	<u>21,492</u>	<u>316,620</u>	<u>1,010,430</u>
DISBURSEMENTS				
District treasurer	580,205	19,612	267,649	867,466
County treasurer commission	<u>5,219</u>	<u>179</u>	<u>2,523</u>	<u>7,921</u>
Total disbursements	<u>585,424</u>	<u>19,791</u>	<u>270,172</u>	<u>875,387</u>
FUND BALANCE, end of year	<u>86,894</u>	<u>1,701</u>	<u>46,448</u>	<u>135,043</u>

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
ANALYSIS OF ACCOUNTS WITH COUNTY TREASURERS - MODIFIED CASH BASIS  
SPECIAL BUILDING FUND  
(UNAUDITED)  
FOR THE YEAR ENDED AUGUST 31, 2024

	Furnas County	Frontier County	Gosper County	Total
FUND BALANCE, beginning of year	<u>22,806</u>	<u>333</u>	<u>8,340</u>	<u>31,479</u>
RECEIPTS				
Local property taxes	8,730	55	4,147	12,932
Interest on PP/RE taxes	228	1		229
Public power district sales tax	297			297
Pro-rate motor vehicle		4	37	41
Total receipts	<u>9,255</u>	<u>60</u>	<u>4,184</u>	<u>13,499</u>
TOTAL AVAILABLE RESOURCES	<u>32,061</u>	<u>393</u>	<u>12,524</u>	<u>44,978</u>
DISBURSEMENTS				
District treasurer	31,970	392	12,484	44,846
County treasurer commission	90	1	40	131
Total disbursements	<u>32,060</u>	<u>393</u>	<u>12,524</u>	<u>44,977</u>
FUND BALANCE, end of year	<u><u>1</u></u>	<u><u>      </u></u>	<u><u>      </u></u>	<u><u>1</u></u>



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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  
Arapahoe Public Schools District No. 18  
Arapahoe, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Arapahoe Public Schools District No. 18, Arapahoe, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's basic financial statements, and have issued our report thereon dated November 5, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001 and 2024-002, that we consider to be significant deficiencies.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance. There are no other matters that are required to be reported under *Government Auditing Standards*.

## Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's Responses to Findings

Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and or responses. Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

## 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 Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Grand Island, Nebraska  
November 5, 2024

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2024

2024-001 SEGREGATION OF DUTIES

Criteria

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

Condition

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

Cause

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

Potential Effect

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

Recommendation

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

District's Response

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

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

Criteria

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

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2024

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

Condition

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

Cause

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

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendation

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

District's Response

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

ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2024

2023-001 SEGREGATION OF DUTIES

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

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

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



November 5, 2024

To the Board of Education  
Arapahoe Public Schools District No. 18  
610 Walnut Street  
Arapahoe, NE 68922

Dear Members of the Board:

Our audit for Arapahoe Public Schools District No. 18, Arapahoe, Nebraska, for the year ended August 31, 2024, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Arapahoe Public Schools District No. 18, Arapahoe, Nebraska's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

6. We selected a sample of students reported in the Nebraska Department of Education's ADVISER data collection system for the year ended August 31, 2024, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported in the ADVISER data collection system to the District's census recordkeeping system for the fiscal year ended August 31, 2024.

Our audit also included testing a sample of General Fund disbursements for appropriate allocation to the school building level. All items tested were allocated on a reasonable basis.

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,



DANA F. COLE & COMPANY, LLP

**MINUTES OF THE MEETING OF THE BOARD OF EDUCATION OF ARAPAHOE-HOLBROOK PUBLIC SCHOOLS  
FINANCE COMMITTEE**

A meeting of the Board of Education of Arapahoe-Holbrook Public Schools Finance Committee was convened on October 14<sup>th</sup>, 2024, at 6:30 pm in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Dan Warner, and Leigh Zodrow.

Board Member(s) Absent: Chad Carpenter.

Staff Present: Bob Drews, Superintendent, and Cassie Hilker, Board Secretary.

Staff Absent: None.

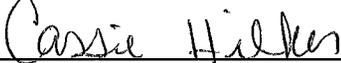
The committee reviewed the documents/reports provided.

The committee discussed the following items/topics:

- Claims.
- Vans.
- Athletic Boosters & updating video/score boards.
- New roofing vendor, Prairieview Roofing out of Kearney.

The meeting ended at approximately 7:00 pm.

ATTEST:

  
\_\_\_\_\_  
Cassie Hilker, Secretary

## MINUTES OF THE MEETING OF THE BOARD OF EDUCATION OF ARAPAHOE-HOLBROOK PUBLIC SCHOOLS

A meeting of the Board of Education of Arapahoe-Holbrook Public Schools was convened in open and public session on Monday, October 14, 2024, at 7:00 PM in the Distance Learning Room, 610 Walnut Street, Arapahoe, NE 68922. The roll was called and the following Board members were present or absent: Chad Carpenter: Absent, Erick Lee: Present, Nancy Schutz: Present, Dan Warner: Present, Rodney Whipple: Present, Leigh Zodrow: Present. Also present was Mr. Bob Drews, Superintendent, Mr. Rudy Perez, Secondary Principal, Mr. Benjamin Ellis, Elementary Principal, and Cassie Hilker, Board Secretary. Visitors were present.

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

### Opening the Meeting:

Call to Order: President Warner called the meeting to order at 7:04 pm.

Pledge of Allegiance (Whipple): Mr. Whipple led the Pledge of Allegiance.

Nebraska Open Meetings Act: At the beginning of the meeting, President Warner announced and informed the public that a current copy of the Open Meetings Act was posted on the wall of the meeting room and directed the public to its location.

Publication of Meeting/Sign Acknowledgement of Receipt of Meeting Notice:

Roll Call:

Excuse Board Member Absences:

Motion was made by Erick Lee and seconded by Rodney Whipple to excuse the absence of Board Member Chad Carpenter.

The motion Carried.

Carpenter: Absent, Lee: Yea, Schutz: Yea, Warner: Yea, Whipple: Yea, Zodrow: Yea

Yea: 5, Nay: 0, Absent: 1

Welcome Visitors:

Public Comment on Agenda Items:

### Reports:

Student Council Representatives: Mrs. Picquet and Juliana Hanzlick shared a project with the Board that the Student Council worked on at a workshop. They also shared some input on the Homecoming Dance.

Board Committees: Warner stated that the Finance Committee met prior to tonight's meeting and everything was in order. Whipple stated that the American Civics Committee met and watched the Constitution Day video. Drews stated that the Building and Grounds Committee met and reviewed the list of projects. The main focus on the list is the drainage issues around the PK room. They are also working with Prairie View Roofing to assist in maintaining the roofs.

Board Member(s): Erick Lee and Nancy Schutz attended the Labor Relations Conference and both learned a lot.

Elementary Principal: Mr. Benjamin Ellis presented the Elementary Principal Report.

Secondary Principal: Mr. Rudy Perez presented the Secondary Principal Report.

Superintendent: Mr. Robert Drews presented the Superintendent Report.

Teacher Presentations – Chandler Hambidge (Ag/ FFA): Mr. Hambidge shared with the Board that they are working on welding in Power, Structure, Tech. They are working on animal behavior and handling with pill bugs. They worked on a swine unit in Junior High Ag and he shared an example of a pig created. Ag Business is learning about loans, etc. He shared some FFA activities and contests that they have done. The FFA Bull Fry and Labor Auction is November 8th.

Discussion Item(s):

### Action Item(s):

Consent Agenda, including Minutes and Financial Reports:

Motion was made by Erick Lee and seconded by Leigh Zodrow to approve the consent agenda as presented.

The motion Carried.

Carpenter: Absent, Lee: Yea, Schutz: Yea, Warner: Yea, Whipple: Yea, Zodrow: Yea

Yea: 5, Nay: 0, Absent: 1

Claims:

Motion was made by Nancy Schutz and seconded by Rodney Whipple to approve expenditures and payments totaling \$472,441.41 as submitted by Administration to the Board.

The motion Carried.

Carpenter: Absent, Lee: Yea, Schutz: Abstain (Claim No. 38210 to Hemelstrand's for \$100.29), Warner: Yea, Whipple: Abstain (Claim No. 36186 to ATC for \$365.09), Zodrow: Yea

Yea: 3, Nay: 0, Absent: 1, Abstain (With Conflict): 2

AHPS Board Member to serve as NASB Delegate to the Representative Assembly:

Motion was made by Leigh Zodrow and seconded by Rodney Whipple to approve Erick Lee to serve as the NASB Delegate to the Representative Assembly.  
The motion Carried.

Carpenter: Absent, Lee: Yea, Schutz: Yea, Warner: Yea, Whipple: Yea, Zodrow: Yea  
Yea: 5, Nay: 0, Absent: 1

Personnel:

Staff Resignations:

Motion was made by Nancy Schutz and seconded by Leigh Zodrow to accept the resignation of Lynn Crosley as Business Teacher/Bus Driver at the conclusion of the 2024-2025 school year, Dale Henderson as 4th Grade Teacher at the conclusion of the 2024-2025 school year, and Cheryl Chambers as Custodian effective March 31, 2025.

The motion Carried.

Carpenter: Absent, Lee: Yea, Schutz: Yea, Warner: Yea, Whipple: Yea, Zodrow: Yea  
Yea: 5, Nay: 0, Absent: 1

Public Comment - Open:

Future Meetings: Finance Committee Meeting - November 11, 2024 at 6:30 pm; Regular Board Meeting - November 11, 2024 at 7:00 pm.

Adjourn:

Motion was made by Nancy Schutz and seconded by Leigh Zodrow to adjourn the meeting at 8:09 pm.

The motion Carried.

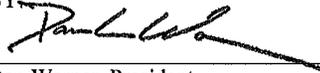
Carpenter: Absent, Lee: Yea, Schutz: Yea, Warner: Yea, Whipple: Yea, Zodrow: Yea  
Yea: 5, Nay: 0, Absent: 1

The meeting was duly adjourned.

DATED this Monday, October 14, 2024

ARAPHAOE-HOLBROOK PUBLIC SCHOOLS

BY:



Dan Warner, President

ATTEST:

  
Cassie Hilker, Secretary

**MINUTES OF THE MEETING OF THE BOARD OF EDUCATION OF ARAPAHOE-HOLBROOK PUBLIC SCHOOLS  
NEGOTIATIONS COMMITTEE**

A meeting of the Board of Education of Arapahoe-Holbrook Public Schools Negotiations Committee was convened on October 31<sup>st</sup>, 2024, at 7:40 am in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Nancy Schutz and Dan Warner.

Board Member(s) Absent: Chad Carpenter.

AEA Member(s) Present: Amy Huxoll, Dustin Kronhofman, and John Strand.

AEA Member(s) Absent: None.

Staff Present: Bob Drews, Superintendent, and Cassie Hilker, Board Secretary.

Staff Absent: None.

The AEA did not have enough time to gather feedback from their members due to the short notice of the meeting. Some of the items they would like to negotiate are shown below; a more formal and complete list will be put together soon:

- Array.
- Insurance.
- Extra Duty Schedule.
- Base Salary Amount.
- Salary Index.

Drews stated that it is his goal to become fully staffed for the 2025-2026 school year. There are no plans to add any new programs. He will be sending out an email to staff regarding the 2025-2026 school calendar to gather input on Christmas break, start of school, and end of school. AEA stated that they appreciate the days off after parent/teacher conferences. They have also talked about taking the Wednesday before Thanksgiving off instead of the Monday after fall break.

The meeting ended at approximately 7:50 am.

ATTEST:

  
\_\_\_\_\_  
Cassie Hilker, Secretary

**Arapahoe Public Schools - Dist 18 Treasurer's Report  
October 31, 2024**

<b>General Fund</b>
---------------------

Beginning Balance October 1, 2024		\$	913,902.56
Receipts:			
Frontier County Treasurer	\$		1,009.95
Furnas County Treasurer	\$		39,770.36
Gosper County Treasurer	\$		15,074.55
First Central Bank fee	\$		5.74
State of Nebraska	\$		54,221.00
General Clearing	\$		1,458.91
Section 125	\$		2,074.97
	\$		
	\$		
	\$		-
	\$		-
		\$	122,925.62
Disbursements:		\$	430,404.97
Closing Balance October 31, 2024		\$	606,423.21

ACCOUNTS:

Cash Account	\$	127,433.79
Clearing Cash Account	\$	10,184.32
Section 125 Cash Account	\$	7,555.10
First Central CD	\$	461,250.00
	\$	606,423.21

<b>Building Fund</b>
----------------------

Beginning Balance October 1, 2024		\$	51,231.88
Receipts:		\$	169.73
Disbursements:		\$	-
Closing Balance October 31, 2024		\$	51,401.61

ACCOUNTS:

Cash Account-First Central	\$	1.61
MM Account-First State		
First Central CD	\$	51,400.00
First State CD	\$	-
	\$	51,401.61

**Bond Fund**

Beginning Balance October 1, 2024	\$ 927,980.44
Receipts:	\$ 13,189.61
Disbursements:	
Closing Balance October 31, 2024	<u>\$ 941,170.05</u>

ACCOUNTS:

Cash Account-First Central	\$ 3,355.05
First Central CD	\$ 937,815.00
First State CD	\$ -
	<u>\$ 941,170.05</u>

**Depreciation**

Beginning Balance October 1, 2024	\$ 2,168.75
Receipts:	\$ 7.10
Disbursements:	
Closing Balance October 31, 2024	<u>\$ 2,175.85</u>

ACCOUNTS:

Cash Account	\$ 15.85
First Central CD	\$ 2,160.00
First State CD	\$ -
	<u>\$ 2,175.85</u>

**Cooperative**

Beginning Balance October 1, 2024	\$ -
Receipts:	
Disbursements:	
Closing Balance October 31, 2024	<u>\$ -</u>

ACCOUNTS:

Cash Account	\$ -
First Central CD	\$ -
First State CD	\$ -
	<u>\$ -</u>

**Employee Benefit**

Beginning Balance October 1, 2024	\$	736.93
Receipts:	\$	1.71
Disbursements:	\$	280.00
Closing Balance October 31, 2024	\$	<u>458.64</u>

ACCOUNTS:

Cash Account	\$	3.64
First Central CD	\$	455.00
First State CD	\$	-
	\$	<u>458.64</u>

**Student Fees**

Beginning Balance October 1, 2024	\$	26,648.18
Receipts:	\$	-
Disbursements:	\$	68.50
Closing Balance October 31, 2024	\$	<u>26,579.68</u>

ACCOUNTS:

Cash Account	\$	26,579.68
First Central CD	\$	-
First State CD	\$	-
	\$	<u>26,579.68</u>

**School Lunch**

Beginning Balance October 1, 2024	\$	27,525.25
Receipts:	\$	18,884.42
Disbursements:	\$	42,614.83
Closing Balance October 31, 2024	\$	<u>3,794.84</u>

ACCOUNTS:

Cash Account	\$	3,794.84
First Central CD	\$	-
First State CD	\$	-
	\$	<u>3,794.84</u>

<b>Activities</b>
-------------------

Beginning Balance October 1, 2024	\$ 189,453.56
Receipts:	\$ 28,129.06
Disbursements:	\$ 20,846.99
Closing Balance October 31, 2024	<u>\$ 196,735.63</u>

ACCOUNTS:

Cash Account	\$ 196,735.63
First Central CD	\$ -
First State CD	\$ -
	<u>\$ 196,735.63</u>

Respectfully submitted:



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Jennifer L. Schroeder  
District 18 Treasurer

**Arapahoe Public School District**

**Account Balance Report**

**September 2024 - August 2025**

	Sep-24	Oct-24	Nov-24	YTD Average	Change in Balance	Aug-24
<b>Fund Cash Accounts</b>						
01-General	429,187	127,434	50,006	202,209	(71,373)	198,807
01-General Clearing	10,093	10,184	10,184	10,154	184	10,000
01-General Section 125	6,773	7,555	7,555	7,295	2,440	5,115
02-Depreciation	9	16	23	16	14	2
03-Employee Benefit	217	4	3	75	(0)	4
05-Activities	189,454	196,736	191,179	192,456	(2,285)	199,020
06-Nutrition	27,525	3,795	(9,183)	7,379	(7,113)	10,908
07-Bond	71,245	3,355	2	24,868	(29,501)	32,856
08-Building (FCB)	2	2	1	1	(2)	4
08-Building (FSB)	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-
10-Cooperative	-	-	-	-	-	-
12-Student Fee	26,648	26,580	26,580	26,603	(29)	26,608
<b>Total - Cash</b>	<b>\$ 761,153</b>	<b>\$ 375,660</b>	<b>\$ 276,350</b>	<b>\$ 471,054</b>	<b>\$(107,665)</b>	<b>\$ 483,324</b>
<b>CD Accounts</b>						
01-General (First Central)	467,850	461,250	166,100	365,067	59,200	402,050
01-General (First State)	-	-	-	-	-	-
02-Depreciation	2,160	2,160	2,160	2,160	-	2,160
03-Employee Benefit	520	455	600	525	(135)	590
07-Bond	856,735	937,815	141,450	645,333	204,710	733,105
08-Building	51,230	51,400	49,450	50,693	325	51,075
09-QCPUF	-	-	-	-	-	-
<b>Total - CD</b>	<b>\$ 1,378,495</b>	<b>\$ 1,453,080</b>	<b>\$ 359,760</b>	<b>\$ 1,063,778</b>	<b>\$ 264,100</b>	<b>\$ 1,188,980</b>
<b>Total - All</b>	<b>\$ 2,139,648</b>	<b>\$ 1,828,740</b>	<b>\$ 636,110</b>	<b>\$ 1,534,832</b>	<b>\$ 156,435</b>	<b>\$ 1,672,304</b>

**Arapahoe Public School District**  
**Account Balance Report by Fund**  
**September 2024 - August 2025**

	Sep-24	Oct-24	Nov-24	YTD Average	Change in Balance	Aug-24
<b>01-General</b>						
01-General Cash	429,187	127,434	50,006	202,209	(71,373)	198,807
01-General Clearing	10,093	10,184	10,184	10,154	184	10,000
01-General Section 125	6,773	7,555	7,555	7,295	2,440	5,115
01-General CD (First Central)	467,850	461,250	166,100	365,067	59,200	402,050
01-General CD (First State)	-	-	-	-	-	-
<b>Total - General</b>	<b>\$ 913,903</b>	<b>\$ 606,423</b>	<b>\$ 233,845</b>	<b>\$ 584,724</b>	<b>\$ (9,548)</b>	<b>\$ 615,972</b>
<b>02-Depreciation</b>						
02-Depreciation Cash	9	16	23	16	14	2
02-Depreciation CD	2,160	2,160	2,160	2,160	-	2,160
<b>Total - Depreciation</b>	<b>\$ 2,169</b>	<b>\$ 2,176</b>	<b>\$ 2,183</b>	<b>\$ 2,176</b>	<b>\$ 14</b>	<b>\$ 2,162</b>
<b>03-Employee Benefit</b>						
03-Employee Benefit Cash	217	4	3	75	(0)	4
03-Employee Benefit CD	520	455	600	525	(135)	590
<b>Total - Employee Benefit</b>	<b>\$ 737</b>	<b>\$ 459</b>	<b>\$ 603</b>	<b>\$ 600</b>	<b>\$ (135)</b>	<b>\$ 594</b>
<b>05-Activities</b>						
05-Activities Cash	189,454	196,736	191,179	192,456	(2,285)	199,020
<b>Total - Activities</b>	<b>\$ 189,454</b>	<b>\$ 196,736</b>	<b>\$ 191,179</b>	<b>\$ 192,456</b>	<b>\$ (2,285)</b>	<b>\$ 199,020</b>
<b>06-Nutrition</b>						
06-Nutrition Cash	27,525	3,795	(9,183)	7,379	(7,113)	10,908
<b>Total - Nutrition</b>	<b>\$ 27,525</b>	<b>\$ 3,795</b>	<b>\$ (9,183)</b>	<b>\$ 7,379</b>	<b>\$ (7,113)</b>	<b>\$ 10,908</b>
<b>07-Bond</b>						
07-Bond Cash	71,245	3,355	2	24,868	(29,501)	32,856
07-Bond CD	856,735	937,815	141,450	645,333	204,710	733,105
<b>Total - Bond</b>	<b>\$ 927,980</b>	<b>\$ 941,170</b>	<b>\$ 141,452</b>	<b>\$ 670,201</b>	<b>\$ 175,209</b>	<b>\$ 765,961</b>
<b>08-Building</b>						
08-Building Cash (FCB)	2	2	1	1	(2)	4
08-Building Cash (FSB)	-	-	-	-	-	-
08-Building CD	51,230	51,400	49,450	50,693	325	51,075
<b>Total - Building</b>	<b>\$ 51,232</b>	<b>\$ 51,402</b>	<b>\$ 49,451</b>	<b>\$ 50,695</b>	<b>\$ 323</b>	<b>\$ 51,079</b>
<b>09-QCPIUF</b>						
09-QCPIUF Cash	-	-	-	-	-	-
09-QCPIUF CD	-	-	-	-	-	-
<b>Total - QCPIUF</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>10-Cooperative</b>						
10-Cooperative Cash	-	-	-	-	-	-
<b>Total - QCPIUF</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>12-Student Fee</b>						
12-Student Fee Cash	26,648	26,580	26,580	26,603	(29)	26,608
<b>Total - Student Fee</b>	<b>\$ 26,648</b>	<b>\$ 26,580</b>	<b>\$ 26,580</b>	<b>\$ 26,603</b>	<b>\$ (29)</b>	<b>\$ 26,608</b>
<b>Total - All</b>	<b>\$ 2,139,648</b>	<b>\$ 1,828,740</b>	<b>\$ 636,110</b>	<b>\$ 1,534,832</b>	<b>\$ 156,435</b>	<b>\$ 1,672,304</b>

Arapahoe Public School District										
Receipt / Expenditure Report										
September 2024 - August 2025										
	Sep-24	Oct-24	Nov-24	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)		
<b>Receipts</b>										
01-General	879,124	122,926	30,036	344,029	1,032,086	5,263,669	80.39%	(4,231,583)		
02-Depreciation	6	7	7	7	20	170,000	99.99%	(169,980)		
03-Employee Benefit	218	2	144	121	364	2,825	87.12%	(2,461)		
05-Activities	17,538	28,129	1,378	15,682	47,046	255,000	81.55%	(207,954)		
06-Nutrition	52,918	18,884	20,536	30,780	92,339	392,200	76.46%	(299,861)		
07-Bond	162,020	13,190	6,888	60,699	182,098	867,322	79.00%	(685,224)		
08-Building (FCB)	153	170	188	170	511	128,060	99.60%	(127,549)		
08-Building (FSB)	-	-	-	-	-	-	-	-		
09-QCPIUF	-	-	-	-	-	110,160	100.00%	(110,160)		
10-Cooperative	-	-	-	-	-	-	-	-		
12-Student Fee	60	-	-	20	60	1,000	94.00%	(940)		
<b>Total Receipts</b>	<b>\$ 1,112,037</b>	<b>\$ 183,307</b>	<b>\$ 59,178</b>	<b>\$ 451,508</b>	<b>\$ 1,354,523</b>	<b>\$ 7,190,236</b>	<b>81.16%</b>	<b>\$ (5,835,713)</b>		
<b>Expenditures</b>										
01-General	581,193	430,405	402,614	471,404	1,414,212	6,483,411	78.19%	(5,069,199)		
02-Depreciation	-	-	-	-	-	172,169	100.00%	(172,169)		
03-Employee Benefit	75	280	-	118	355	3,421	89.62%	(3,066)		
05-Activities	27,105	20,847	6,935	18,296	54,887	447,990	87.75%	(393,103)		
06-Nutrition	36,301	42,615	33,514	37,477	112,430	396,678	71.66%	(284,248)		
07-Bond	-	-	806,606	268,869	806,606	1,730,487	53.39%	(923,881)		
08-Building (FCB)	-	-	2,139	713	2,139	210,766	98.99%	(208,627)		
08-Building (FSB)	-	-	-	-	-	100,000	100.00%	(100,000)		
09-QCPIUF	-	-	-	-	-	-	-	-		
10-Cooperative	-	-	-	-	-	-	-	-		
12-Student Fee	20	69	-	30	89	27,128	99.67%	(27,040)		
<b>Total Expenditures</b>	<b>\$ 644,694</b>	<b>\$ 494,215</b>	<b>\$ 1,251,808</b>	<b>\$ 796,906</b>	<b>\$ 2,390,717</b>	<b>\$ 9,572,050</b>	<b>75.02%</b>	<b>\$ (7,181,333)</b>		

Additional Information:									
General Fund Only	Sep-24	Oct-24	Nov-24	Total Sep- Dec	Total Jan- Aug	Total Sep- Aug			
Frontier County Taxes Coll'd	7,054	1,005	6	\$ 8,065	\$ -	\$ 8,065			
Furnas County Taxes Coll'd	444,604	27,809	12,576	\$ 484,989	\$ -	\$ 484,989			
Gosper County Taxes Coll'd	211,041	13,495	2,330	\$ 226,866	\$ -	\$ 226,866			
Interest on RE/PP Frontier Co. Taxes Coll'd	-	1	-	\$ 1	\$ -	\$ 1			
Interest on RE/PP Furnas Co. Taxes Coll'd	272	451	377	\$ 1,101	\$ -	\$ 1,101			
Interest on RE/PP Gosper Co. Taxes Coll'd	12	172	64	\$ 247	\$ -	\$ 247			
Carlisle Taxes (All Counties)	352	-	-	\$ 352	\$ -	\$ 352			
Motor Vehicle Taxes (All Counties)	19,944	10,768	11,392	\$ 42,104	\$ -	\$ 42,104			
Fines & Licenses (All Counties)	1,745	1,910	965	\$ 4,620	\$ -	\$ 4,620			
Homestead (All Counties)	-	-	-	\$ -	\$ -	\$ -			
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	\$ -	\$ -	\$ -			
Pro Rate MV (All Counties)	-	242	849	\$ 1,092	\$ -	\$ 1,092			
State Aid	54,221	54,221	-	\$ 108,442	\$ -	\$ 108,442			
SPED SA Reimb FY 22-23 (Approx. 43%)	-	-	-	\$ -	\$ -	\$ -			
Apportionment (School Land)	-	-	-	\$ -	\$ -	\$ -			
Inter-Fund Loan	-	-	-	\$ -	\$ -	\$ -			
All other receipts	139,881	12,850	1,477	\$ 154,208	\$ -	\$ 154,208			
Total Taxes Coll'd	662,698	42,310	14,912	\$ 719,920	\$ -	\$ 719,920			
Expenditures-Payroll/Benefits	339,633	342,543	355,056	\$ 1,037,232	\$ -	\$ 1,037,232			
Expenditures-All Other	241,561	87,862	47,557	\$ 376,980	\$ -	\$ 376,980			
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	\$ -	\$ -	\$ -			
Running Balance	\$ 913,903	\$ 606,423	\$ 233,845						
^ Cash on Hand as of 8/31/24	615,972								
Number of Months the District could operate with the monthly cash balances based on average expenditures of \$400k	2.28	1.52	0.58						
<b>Nutrition Fund Only</b>	<b>Sep-24</b>	<b>Oct-24</b>	<b>Nov-24</b>	<b>Total Sep- Dec</b>	<b>Total Jan- Aug</b>	<b>Total Sep- Aug</b>			
State of NE Reimb	11,353	-	16,950	\$ 28,303	\$ -	\$ 28,303			
Xfr from General Fund	30,000	-	-	\$ 30,000	\$ -	\$ 30,000			
All other receipts	11,565	18,884	3,586	\$ 34,036	\$ -	\$ 34,036			
Expenditures-Payroll/Benefits	12,845	12,956	13,709	\$ 39,510	\$ -	\$ 39,510			
Expenditures-All Other	23,456	29,658	19,805	\$ 72,920	\$ -	\$ 72,920			
Running Balance	\$ 27,525	\$ 3,795	\$ (9,183)						
^ Cash on Hand as of 8/31/24	10,908								
Number of Months the District could operate with the monthly cash balances based on average expenditures of \$32.5K	0.85	0.12	(0.28)						

	Sep-24	Oct-24	Nov-24	Total Sep- Dec	Total Jan- Aug	Total Sep- Aug
<b>Building (FCB) Fund Only</b>						
Frontier County Taxes Coll'd	-	-	-	\$ -	\$ -	\$ -
Furnas County Taxes Coll'd	1	1	20	\$ 22	\$ -	\$ 22
Gosper County Taxes Coll'd	-	-	-	\$ -	\$ -	\$ -
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	\$ -	\$ -	\$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	0	0	4	\$ 4	\$ -	\$ 4
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	\$ -	\$ -	\$ -
Inter-Fund Loan	-	-	-	\$ -	\$ -	\$ -
All other receipts	152	168	164	\$ 484	\$ -	\$ 484
Total Taxes Coll'd	1	1	24	\$ 26	\$ -	\$ 26
Expenditures-All Other	-	-	2,139	\$ 2,139	\$ -	\$ 2,139
Inter-Fund Loan to General Fund	-	-	-	\$ -	\$ -	\$ -
Running Balance	\$ 51,232	\$ 51,402	\$ 49,451			
\$ 51,079						
^ Cash on Hand as of 8/31/24						
<b>Bond Fund Only</b>						
Frontier County Taxes Coll'd	1,700	242	-	\$ 1,942	\$ -	\$ 1,942
Furnas County Taxes Coll'd	107,131	6,670	3,029	\$ 116,830	\$ -	\$ 116,830
Gosper County Taxes Coll'd	50,852	3,252	561	\$ 54,665	\$ -	\$ 54,665
Interest on RE/PP Frontier Co. Taxes Coll'd	-	0	-	\$ 0	\$ -	\$ 0
Interest on RE/PP Furnas Co. Taxes Coll'd	66	109	91	\$ 265	\$ -	\$ 265
Interest on RE/PP Gosper Co. Taxes Coll'd	3	41	15	\$ 60	\$ -	\$ 60
Carline (All Counties)	85	-	-	\$ 85	\$ -	\$ 85
Homestead (All Counties)	-	-	-	\$ -	\$ -	\$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	\$ -	\$ -	\$ -
Pro Rate MV (All Counties)	-	58	205	\$ 263	\$ -	\$ 263
Transfer from General Fund	-	-	-	\$ -	\$ -	\$ -
All other receipts	2,184	2,817	2,987	\$ 7,988	\$ -	\$ 7,988
Total Taxes Coll'd	159,682	10,164	3,591	\$ 173,437	\$ -	\$ 173,437
Expenditures-All Other	-	-	806,606	\$ 806,606	\$ -	\$ 806,606
Running Balance	\$ 927,980	\$ 941,170	\$ 141,452			
\$ 765,961						
^ Cash on Hand as of 8/31/24						

# Arapahoe Public School District #18

## Cash Receipts Customer History Report - October 2024

Customer Name				
1 - Furnas County Treasurer				
Batch No.	Receipt No.	Date	Description	Amount
004649	00005	10/11/2024	Fines (Gen)	\$1,538.14
004649	00003	10/11/2024	In Lieu of Tax (Gen)	\$127.00
004651	00001	10/11/2024	Interest / Penalties (Bldg)	\$0.20
004650	00001	10/11/2024	Interest / Penalties (Bond)	\$108.60
004649	00002	10/11/2024	Interest / Penalties (Gen)	\$450.92
004649	00004	10/11/2024	Municipal Fines & Licenses (Gen)	\$150.00
004649	00001	10/11/2024	MV (Gen)	\$9,822.24
004651	00002	10/11/2024	Taxes (Bldg)	\$1.10
004650	00002	10/11/2024	Taxes (Bond)	\$6,670.17
004649	00006	10/11/2024	Taxes (Gen)	\$27,682.06
<b>Sub Total</b>				<b>\$46,550.43</b>

Customer Name				
2 - Gosper County Treasurer				
Batch No.	Receipt No.	Date	Description	Amount
004702	00001	10/17/2024	Interest / Penalties (Bond)	\$6.98
004701	00001	10/17/2024	Interest / Penalties (Gen)	\$29.01
004701	00002	10/17/2024	MV (Gen)	\$946.00
004702	00002	10/17/2024	Pro-Rate MV (Bond)	\$58.39
004701	00003	10/17/2024	Pro-Rate MV (Gen)	\$242.33
004702	00003	10/17/2024	Taxes (Bond)	\$1,011.57
004701	00004	10/17/2024	Taxes (Gen)	\$4,198.17
004686	00002	10/23/2024	Fines (Gen)	\$218.93
004687	00001	10/23/2024	Interest / Penalties (Bond)	\$34.49
004686	00001	10/23/2024	Interest / Penalties (Gen)	\$143.13
004687	00002	10/23/2024	Taxes (Bond)	\$2,240.17
004686	00003	10/23/2024	Taxes (Gen)	\$9,296.98
<b>Sub Total</b>				<b>\$18,426.15</b>

Customer Name				
3 - Frontier County Treasurer				
Batch No.	Receipt No.	Date	Description	Amount
004652	00002	10/4/2024	Fines (Gen)	\$3.24
004653	00001	10/4/2024	Interest / Penalties (Bond)	\$0.30
004652	00001	10/4/2024	Interest / Penalties (Gen)	\$1.23
004653	00002	10/4/2024	Taxes (Bond)	\$242.28
004652	00003	10/4/2024	Taxes (Gen)	\$1,005.48
<b>Sub Total</b>				<b>\$1,252.53</b>

Customer Name				
5 - State of Nebraska-State Aid				
Batch No.	Receipt No.	Date	Description	Amount
004629	00001	10/1/2024	State Aid (Gen)	\$54,221.00
004630	00001	10/2/2024	State Aid-Duplicate Pmt-Reversal to Correct (Gen)	(\$54,221.00)
004715	00001	10/31/2024	State Aid (Gen)	\$54,221.00

<b>Sub Total</b>				<b>\$54,221.00</b>
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**Customer Name**  
7 - First Central Bank

Batch No.	Receipt No.	Date	Description	Amount
004665	00001	10/15/2024	CD Int (Bldg)	\$168.43
004664	00001	10/15/2024	CD Int (Bond)	\$2,816.66
004663	00001	10/15/2024	CD Int (Dep)	\$7.10
004662	00001	10/15/2024	CD Int (Emp Ben)	\$1.71
004666	00001	10/15/2024	CD Int (Gen)	\$1,538.14
004716	00001	10/31/2024	Interest (Gen)	\$5.74
<b>Sub Total</b>				<b>\$4,537.78</b>

**Customer Name**  
8 - Various / Miscellaneous

Batch No.	Receipt No.	Date	Description	Amount
004626	00001	10/2/2024	eFunds (Nut)	\$200.00
004627	00001	10/3/2024	eFunds (Nut)	\$150.00
004654	00001	10/4/2024	eFunds (Nut)	\$200.00
004655	00001	10/7/2024	eFunds (Nut)	\$230.00
004656	00001	10/7/2024	eFunds (Nut)	\$100.00
004633	00001	10/7/2024	FCCLA - 9/27/24 Split the Pot	\$210.00
004657	00001	10/8/2024	eFunds (Nut)	\$120.00
004644	00004	10/9/2024	10/1/24 Meal Deposits (Nut)	\$720.00
004644	00003	10/9/2024	10/1/24 Sales (Nut)	\$2.50
004644	00005	10/9/2024	10/2/24 Meal Deposits (Nut)	\$200.00
004644	00007	10/9/2024	10/3/24 Meal Deposits (Nut)	\$485.00
004644	00006	10/9/2024	10/3/24 Sales (Nut)	\$3.75
004644	00009	10/9/2024	10/4/24 Meal Deposits (Nut)	\$300.00
004644	00008	10/9/2024	10/4/24 Sales (Nut)	\$1.25
004644	00011	10/9/2024	10/7/24 Meal Deposits (Nut)	\$687.50
004644	00010	10/9/2024	10/7/24 Sales (Nut)	\$3.75
004644	00013	10/9/2024	10/8/24 Meal Deposits (Nut)	\$410.60
004644	00012	10/9/2024	10/8/24 Sales (Nut)	\$2.90
004644	00002	10/9/2024	9/30/24 Meal Deposits (Nut)	\$872.10
004644	00001	10/9/2024	9/30/24 Sales (Nut)	\$6.25
004640	00002	10/9/2024	A-Club VB Entry Fee 9/9-Cambridge (Act)	\$50.00
004640	00001	10/9/2024	A-Club VB Entry Fee 9/9-Med Valley (Act)	\$50.00
004640	00003	10/9/2024	A-Club VB Entry Fee 9/9-Southwest (Act)	\$50.00
004637	00001	10/9/2024	Athletic Boosters-Donation towards GBB Practice Jerseys (Act)	\$250.00
004634	00001	10/9/2024	Bierock Fundraiser @ 10/8 VB Game-Flag Team (Act)	\$465.00
004638	00008	10/9/2024	CC Entry Fee-Alma (Act)	\$100.00
004638	00013	10/9/2024	CC Entry Fee-Brady (Act)	\$80.00
004638	00012	10/9/2024	CC Entry Fee-Cambridge (Act)	\$140.00
004638	00005	10/9/2024	CC Entry Fee-Hayes Center (Act)	\$150.00
004638	00011	10/9/2024	CC Entry Fee-Maxwell (Act)	\$130.00
004638	00003	10/9/2024	CC Entry Fee-Med Valley (Act)	\$110.00
004638	00009	10/9/2024	CC Entry Fee-Overton (Act)	\$110.00
004638	00004	10/9/2024	CC Entry Fee-Paxton (Act)	\$100.00
004638	00007	10/9/2024	CC Entry Fee-SEM (Act)	\$110.00
004638	00010	10/9/2024	CC Entry Fee-Southwest (Act)	\$120.00

004638	00001	10/9/2024	CC Entry Fee-SV (Act)	\$150.00
004638	00002	10/9/2024	CC Entry Fee-Wallace (Act)	\$100.00
004638	00006	10/9/2024	CC Entry Fee-Wilcox Hildreth (Act)	\$110.00
004635	00002	10/9/2024	Chocolate Bar Box-Brooke Lentz (Act)	\$60.00
004635	00009	10/9/2024	Chocolate Bar Box-Gage Gooden (Act)	\$60.00
004635	00008	10/9/2024	Chocolate Bar Box-Haiden Garey (Act)	\$60.00
004635	00007	10/9/2024	Chocolate Bar Box-Keyler Klein (Act)	\$60.00
004635	00003	10/9/2024	Chocolate Bar Box-Kristin Holcomb (Act)	\$60.00
004635	00006	10/9/2024	Chocolate Bar Box-Meredith Breinig (Act)	\$60.00
004635	00004	10/9/2024	Chocolate Bar Box-Sage Larson (Act)	\$60.00
004635	00001	10/9/2024	Chocolate Bar Box-Taylor Jones (Act)	\$60.00
004635	00005	10/9/2024	Chocolate Bar Box-Ty Rousseau (Act)	\$60.00
004639	00001	10/9/2024	Cookie Dough FR for FB (Act)	\$100.00
004643	00001	10/9/2024	Crosley, L-Reimb APS for Food Purch'd (Nut)	\$96.17
004658	00001	10/9/2024	eFunds (Nut)	\$400.00
004643	00002	10/9/2024	Farm Credit-Beef in Schools Program Donation (Nut)	\$500.00
004636	00002	10/9/2024	NY Vocal Trip Donation-Annaka Wasenius (Act)	\$138.00
004636	00001	10/9/2024	NY Vocal Trip Donation-Elena Lee (Act)	\$90.00
004636	00005	10/9/2024	NY Vocal Trip Donation-Grace Andrews (Act)	\$106.00
004636	00003	10/9/2024	NY Vocal Trip Donation-Grayson Koller (Act)	\$495.00
004636	00004	10/9/2024	NY Vocal Trip Donation-Haiden Garey (Act)	\$549.00
004641	00001	10/9/2024	PK (Gen)	\$406.00
004645	00001	10/9/2024	PK (Gen)	\$1,006.00
004642	00001	10/9/2024	Volleyball - APS vs Axtell Gate/Admissions 10/8/24	\$352.00
004659	00001	10/10/2024	eFunds (Nut)	\$405.00
004660	00001	10/11/2024	eFunds (Nut)	\$100.00
004661	00001	10/11/2024	eFunds (Nut)	\$360.00
004670	00001	10/15/2024	10/11 VB Homecoming Gate-Start Cash (Act)	\$600.00
004670	00003	10/15/2024	10/11 VB/FB Homecoming Gate-Cover cost of FB Officials (Act)	\$43.00
004671	00001	10/15/2024	10/11 VB/FB Homecoming Gate-Cover cost of FB Officials (Act)	\$857.00
004670	00002	10/15/2024	10/11 VB/FB Homecoming Gate-Cover cost of VB Officials (Act)	\$300.00
004670	00004	10/15/2024	10/11 VB/FB Homecoming Gate-Split 50/50 FB/VB (Act)	\$126.00
004668	00001	10/15/2024	FCCLA - 10/11/24 Split the Pot	\$176.00
004667	00002	10/15/2024	FR Meal-Musical/One Act @ 10/11 FB Game-Profit (Act)	\$666.00
004667	00001	10/15/2024	FR Meal-Musical/One Act @ 10/11 FB Game-Start Cash (Act)	\$300.00
004648	00001	10/15/2024	Hambidge, S-DCA	\$416.66
004648	00002	10/15/2024	Helms, K-DCA	\$250.00
004672	00002	10/15/2024	Homecoming Dance-Profit (Act)	\$395.00
004672	00001	10/15/2024	Homecoming Dance-Start Cash (Act)	\$200.00
004648	00005	10/15/2024	Monie, L-FSA	\$208.33
004648	00006	10/15/2024	Perez, R-FSA	\$266.66
004669	00001	10/15/2024	Teammates Start Cash from 10/11 Popcorn Bucket Sales @ Homecoming Games (Act)	\$200.00
004648	00003	10/15/2024	Thomas, H-DCA	\$416.66
004648	00004	10/15/2024	Warner, N-DCA	\$416.66
004648	00007	10/15/2024	Warner, N-FSA	\$100.00
004678	00005	10/16/2024	10/11/24 Meal Deposits (Nut)	\$388.00
004678	00004	10/16/2024	10/11/24 Sales (Nut)	\$5.00
004678	00007	10/16/2024	10/14/24 Meal Deposits (Nut)	\$465.00
004678	00006	10/16/2024	10/14/24 Sales (Nut)	\$3.75

004678	00003	10/16/2024	10/9/24-10/10/24 Meal Deposits (Nut)	\$597.00
004678	00002	10/16/2024	10/9/24-10/10/24 Sales (Nut)	\$8.75
004646	00009	10/16/2024	Breinig, K-Principal	\$2.02
004675	00002	10/16/2024	Chocolate Bar Box-Cadence Carpenter (Act)	\$60.00
004675	00004	10/16/2024	Chocolate Bar Box-Haylie Braun (Act)	\$60.00
004675	00005	10/16/2024	Chocolate Bar Box-Rylee Bahe (Act)	\$60.00
004675	00003	10/16/2024	Chocolate Bar Box-Trenton Roskop (Act)	\$60.00
004646	00001	10/16/2024	Corbin, S-BCBS	\$6.02
004646	00010	10/16/2024	Corbin, S-Principal	\$2.02
004646	00002	10/16/2024	Deisley, K-BCBS	\$6.02
004688	00001	10/16/2024	eFunds (Nut)	\$100.00
004689	00001	10/16/2024	eFunds (Nut)	\$270.00
004690	00001	10/16/2024	eFunds (Nut)	\$260.00
004646	00011	10/16/2024	Goshert, B-Principal	\$3.79
004646	00003	10/16/2024	Hilker, S-BCBS	\$12.64
004646	00012	10/16/2024	Hilker, S-Principal	\$3.79
004646	00004	10/16/2024	Lambert, J-BCBS	\$6.02
004646	00013	10/16/2024	Lambert, J-Principal	\$2.02
004646	00005	10/16/2024	Maaske, C-BCBS	\$6.02
004646	00014	10/16/2024	Maaske, C-Principal	\$2.02
004674	00001	10/16/2024	NPERS Corr-Gunderson EE	\$373.62
004674	00002	10/16/2024	NPERS Corr-Gunderson ER	\$377.36
004674	00003	10/16/2024	NPERS Corr-Krejd EE	\$369.34
004674	00004	10/16/2024	NPERS Corr-Krejd ER	\$373.03
004677	00001	10/16/2024	PK (Gen)	\$846.00
004646	00006	10/16/2024	Sitorius, S-BCBS	\$6.02
004646	00015	10/16/2024	Sitorius, S-Principal	\$2.02
004676	00001	10/16/2024	Teammates-Reimb Cash Wa Inv 14333665 Popcorn Oil (Gen-Clrng)	\$111.00
004675	00001	10/16/2024	USPS-Refund Postage-NY Vocal Trip (Act)	\$30.45
004678	00001	10/16/2024	Warrior Beef Donation-Arapahoe Area Foundation (Nut)	\$2,000.00
004646	00007	10/16/2024	Weatherwax, Lesli-BCBS	\$16.99
004646	00016	10/16/2024	Weatherwax, Lesli-Principal	\$6.22
004646	00018	10/16/2024	Weatherwax, L-Insurance (Gen-Clrng)	\$1,256.24
004646	00008	10/16/2024	Weatherwax, Lynze-BCBS	\$6.02
004646	00017	10/16/2024	Weatherwax, Lynze-Principal	\$2.02
004677	00002	10/16/2024	Weight Room Card Replacement-Taylor Jones (Gen)	\$10.00
004673	00001	10/16/2024	Xfr to DF-FB Act Fund from Gen Fund (Act)	\$8,320.00
004673	00002	10/16/2024	Xfr to FR-QB (7-12) Act Fund from Gen Fund-Cover Shortage (Act)	\$18.61
004681	00002	10/17/2024	10/15/24 Meal Deposits (Nut)	\$210.00
004681	00001	10/17/2024	10/15/24 Sales (Nut)	\$8.75
004681	00004	10/17/2024	10/16/24 Meal Deposits (Nut)	\$286.60
004681	00003	10/17/2024	10/16/24 Sales (Nut)	\$5.00
004680	00003	10/17/2024	All-State Audition Fees (Act)	\$10.00
004691	00001	10/17/2024	eFunds (Nut)	\$200.00
004692	00001	10/17/2024	eFunds (Nut)	\$100.00
004679	00002	10/17/2024	NY Vocal Trip Donation-Hunter Larson (Act)	\$140.00
004679	00001	10/17/2024	NY Vocal Trip Donation-Sage Larson (Act)	\$140.00
004680	00002	10/17/2024	Recorder Money from Students (Act)	\$3.00
004680	00001	10/17/2024	Screen Machine-Wrestling Apparel FR (Act)	\$441.00
004693	00001	10/18/2024	eFunds (Nut)	\$250.00
004684	00001	10/21/2024	Backpack Program - Arapahoe Methodist Church Donation	\$190.00

004694	00001	10/21/2024	eFunds (Nut)	\$390.00
004683	00001	10/21/2024	FCCLA - Butterbraids	\$4,885.00
004682	00001	10/21/2024	SV-E. Becker (Gen)	\$452.54
004682	00002	10/21/2024	SV-E. Becker (Gen)	\$32.93
004682	00003	10/21/2024	SV-E. Becker (Gen)	\$44.70
004695	00001	10/22/2024	eFunds (Nut)	\$115.00
004696	00001	10/23/2024	eFunds (Nut)	\$500.00
004697	00001	10/23/2024	eFunds (Nut)	\$80.00
004685	00002	10/24/2024	Chocolate Bar Box-Chris Hermes (Act)	\$60.00
004685	00001	10/24/2024	Chocolate Bar Box-Jacen Smith (Act)	\$60.00
004685	00003	10/24/2024	Chocolate Bar Box-Paisley Zodrow (Act)	\$60.00
004685	00004	10/24/2024	Chocolate Bar Box-Will Cacy (Act)	\$60.00
004698	00001	10/24/2024	eFunds (Nut)	\$100.00
004699	00001	10/25/2024	10/24 Arby's FR Meal at FB Game vs Sutton (Act FR-FB)	\$1,217.00
004700	00001	10/25/2024	10/24 Gate FB Playoff Game vs Sutton (Act)	\$3,436.00
004703	00001	10/25/2024	eFunds (Nut)	\$400.00
004704	00002	10/28/2024	10/17/24 Meal Deposits (Nut)	\$310.75
004704	00001	10/28/2024	10/17/24 Sales (Nut)	\$7.50
004704	00004	10/28/2024	10/18/24-10/21/24 Meal Deposits (Nut)	\$732.00
004704	00003	10/28/2024	10/18/24-10/21/24 Sales (Nut)	\$6.25
004704	00006	10/28/2024	10/22/24 Meal Deposits (Nut)	\$380.00
004704	00005	10/28/2024	10/22/24 Sales (Nut)	\$6.25
004704	00008	10/28/2024	10/23/24 Meal Deposits (Nut)	\$500.40
004704	00007	10/28/2024	10/23/24 Sales (Nut)	\$5.85
004704	00009	10/28/2024	Chambers-Reimb APS for Food Purch'd (Nut)	\$39.77
004709	00001	10/28/2024	eFunds (Nut)	\$148.50
004710	00001	10/28/2024	eFunds (Nut)	\$340.25
004706	00001	10/28/2024	EHA Wellness Grant (Gen)	\$5,300.00
004704	00012	10/28/2024	McCarty's-Yogurt Donation (Nut)	\$2,221.29
004705	00001	10/28/2024	PK (Gen)	\$204.00
004704	00010	10/28/2024	Shearer-Reimb APS for Food Purch'd (Nut)	\$46.22
004704	00011	10/28/2024	Shearer-Reimb APS for Food Purch'd (Nut)	\$39.77
004711	00001	10/29/2024	eFunds (Nut)	\$50.00
004712	00001	10/30/2024	eFunds (Nut)	\$700.00
004713	00001	10/31/2024	eFunds (Nut)	\$50.00
<b>Sub Total</b>				<b>\$60,342.88</b>
<b>Grand Total</b>				<b>\$185,330.77</b>

**Arapahoe Public School District**  
**Check Payments by Fund Report**  
**November 15, 2024**

Fund	Amount	Percent
01-General (Claims)	\$ 47,557.40	3.82%
01-General (Payroll & Benefits)	\$ 355,056.45	28.52%
02-Depreciation	\$ -	
03-Employee Benefit	\$ -	
06-Nutrition (Claims)	\$ 19,805.03	1.59%
06-Nutrition (Payroll & Benefits)	\$ 13,708.85	1.10%
07-Bond	\$ 806,606.25	64.79%
08-Building (FCB)	\$ 2,138.99	0.17%
08-Building (FSB)	\$ -	
09-QCPUF	\$ -	
10-Cooperative (Payroll & Benefits)	\$ -	
10-Cooperative (Claims)	\$ -	
12-Student Fee	\$ -	
<b>Total Claims</b>	<b>\$ 876,107.67</b>	<b>70.38%</b>
<b>Total Payroll</b>	<b>\$ 368,765.30</b>	<b>29.62%</b>
<b>Total Claims &amp; Payroll</b>	<b>\$ 1,244,872.97</b>	

\* A motion is needed to approve the claims including the General Fund, Nutrition Fund, Bond Fund, and Student Fee Fund totaling \$1,244,872.97.

\* Lee abstaining from Claim No. 38330 to Tri Valley Health System for \$1,022.00.

\* Whipple abstaining from Claim No. 38290 to Applied Communications Technology (ACT) for \$549.95 and Claim No. 38293 to Arapahoe Telephone Company (ATC) for \$373.11.

\* Schutz abstaining from Claim No. 38310 to Hemelstrand's for \$319.56.

# Arapahoe Public School District #18

Check Listing Report 11/15/2024

Check Date	Check Number	Payee	Amount
11/15/2024	PR	Payroll & Benefits	\$368,765.30
11/15/2024	38287	Ag Valley Cooperative Non-Stock	\$4,536.32
11/15/2024	38288	Amazon Capital Services	\$940.15
11/15/2024	38289	Ambience Counseling Center, LLC	\$10,215.01
11/15/2024	38290	Applied Communications Technology	\$549.95
11/15/2024	38291	Arapahoe Utilities	\$9,473.18
11/15/2024	38292	AT&T	\$143.54
11/15/2024	38293	ATC Communications	\$373.11
11/15/2024	38294	Black Hills Energy	\$998.93
11/15/2024	38295	BOK Financial	\$806,606.25
11/15/2024	38296	Brenda Goshert	\$121.50
11/15/2024	38297	CAMAS Publishing, LLC	\$221.61
11/15/2024	38298	Cash-Wa Distributing Company of Kearney, Inc.	\$8,973.22
11/15/2024	38299	Casie Helms	\$275.00
11/15/2024	38300	CEI Security & Sound	\$2,138.99
11/15/2024	38301	CENGAGE LEARNING	\$1,268.40
11/15/2024	38302	Culligan of McCook	\$65.00
11/15/2024	38303	D & D Service	\$849.90
11/15/2024	38304	D & N	\$39.36
11/15/2024	38305	District 18 Nutrition Fund	\$179.40
11/15/2024	38306	Eakes Office Solutions	\$1,871.11
11/15/2024	38307	ESU #10	\$340.00
11/15/2024	38308	First Central Bank	\$19.60
11/15/2024	38309	Gosper County Assessor	\$268.00
11/15/2024	38310	Hemelstrand's Inc.	\$132.71
11/15/2024	38311	Hometown Leasing	\$1,698.00
11/15/2024	38312	J.W. PEPPER & SON, INC	\$45.59
11/15/2024	38313	Kaitlin Spaulding	\$275.00
11/15/2024	38314	Kristine Deisley	\$275.00
11/15/2024	38315	KSB School Law, PC, LLO	\$34.00
11/15/2024	38316	Landmark Implement Inc-Lexington	\$881.29
11/15/2024	38317	LYNN CROSLEY	\$275.00
11/15/2024	38318	McCook Gazette	\$144.00
11/15/2024	38319	NE Safety Center & UNK	\$475.00
11/15/2024	38320	Nebraska Council of School Administrators	\$400.00
11/15/2024	38322	Prairie View Roofing, LLC	\$668.00
11/15/2024	38323	Quadient	\$500.00
11/15/2024	38324	Raoul Perez	\$28.20
11/15/2024	38325	Reliable Pest Control Services, Inc.	\$80.00
11/15/2024	ACH	Schutz Jennifer A OTR-L	\$5,322.51
11/15/2024	38329	Sysco Lincoln	\$802.16
11/15/2024	38330	Tri Valley Health System	\$1,022.00
11/15/2024	ACH	U.S. Bank	\$1,023.47
11/15/2024	38331	Union Bank & Trust Company	\$80.00
11/15/2024	38332	US Foods	\$9,864.94
11/15/2024	38333	Village Uniform	\$500.96
11/15/2024	38334	Wagner's Supermarket, Inc.	\$1,072.31
11/15/2024	38335	WOODWARD'S DISPOSAL SERVICE, INC.	\$40.00
<b>Sub Total</b>			<b>\$1,244,872.97</b>

# Arapahoe Public School District #18

Check Listing Report 11/15/2024

Check Date	Check Number	Payee	Description	Amount
11/15/2024	PR	Payroll & Benefits	Payroll & Benefits	\$368,765.30
11/15/2024	38287	Ag Valley Cooperative Non-Stock	Fuel	\$4,536.32
11/15/2024	38288	Amazon Capital Services	Blackmore-Replace Tchoukball	\$40.58
11/15/2024	38288	Amazon Capital Services	Doggett-Play Sand	\$33.49
11/15/2024	38288	Amazon Capital Services	Franssen-(4) Stage Lights	\$543.96
11/15/2024	38288	Amazon Capital Services	Franssen-Shop Light	\$39.89
11/15/2024	38288	Amazon Capital Services	Gunderson-Goniometers	\$41.49
11/15/2024	38288	Amazon Capital Services	Hilker-Paper	\$129.90
11/15/2024	38288	Amazon Capital Services	Klein-Library Books	\$110.84
11/15/2024	38289	Ambience Counseling Center, LLC	Counseling, Psych Services-Oct	\$5,795.70
11/15/2024	38289	Ambience Counseling Center, LLC	Counseling, Psych Services-Sept	\$4,419.31
11/15/2024	38290	Applied Communications Technology	10/17 SIP Ringer beeping in kitchen area; Unit failed after storm; Replaced unit	\$549.95
11/15/2024	38291	Arapahoe Utilities	Electricity; Water & Sewer; Trash	\$9,473.18
11/15/2024	38292	AT&T	Long Distance	\$143.54
11/15/2024	38293	ATC Communications	Local Phone	\$373.11
11/15/2024	38294	Black Hills Energy	Gas	\$998.93
11/15/2024	38295	BOK Financial	Bond Payment	\$806,606.25
11/15/2024	38296	Brenda Goshert	Goshert-EHA Grant	\$121.50
11/15/2024	38297	CAMAS Publishing, LLC	10/14 Claims	\$109.97
11/15/2024	38297	CAMAS Publishing, LLC	10/14 Regular Meeting Minutes	\$103.28
11/15/2024	38297	CAMAS Publishing, LLC	10/14 Regular Meeting Notice	\$8.36
11/15/2024	38298	Cash-Wa Distributing Company of Kearney, Inc.	Food; Milk (Supply Chain Assistance)	\$2,113.52
11/15/2024	38298	Cash-Wa Distributing Company of Kearney, Inc.	Food; Milk (Supply Chain Assistance)	\$318.29
11/15/2024	38298	Cash-Wa Distributing Company of Kearney, Inc.	Milk (Supply Chain Assistance)	\$202.85
11/15/2024	38298	Cash-Wa Distributing Company of Kearney, Inc.	Supplies; Food; Milk (Supply Chain Assistance)	\$2,267.47
11/15/2024	38298	Cash-Wa Distributing Company of Kearney, Inc.	Supplies; Food; Milk (Supply Chain Assistance)	\$1,349.26
11/15/2024	38298	Cash-Wa Distributing Company of Kearney, Inc.	Supplies; Food; Milk (Supply Chain Assistance)	\$2,721.83
11/15/2024	38299	Casie Helms	Helms-EHA Grant	\$275.00
11/15/2024	38300	CEI Security & Sound	10/21/24 Install new camera in northwest parking lot	\$2,138.99
11/15/2024	38301	CENGAGE LEARNING	Crosley-(28) Accounting Packets	\$1,268.40
11/15/2024	38302	Culligan of McCook	Rent	\$65.00
11/15/2024	38303	D & D Service	'08 Chevy Midbus-Service	\$70.48
11/15/2024	38303	D & D Service	'18 Chevy Suburban-Service	\$85.88
11/15/2024	38303	D & D Service	'19A Chevy Midbus-Replace RR Axle Seal	\$262.45
11/15/2024	38303	D & D Service	'19A Chevy Midbus-Service, RR Hub Seal Leaking ordering parts to repair	\$78.98
11/15/2024	38303	D & D Service	'19B Chevy Midbus-Repair broken exhaust hanger/pipe	\$110.00
11/15/2024	38303	D & D Service	'19B Chevy Midbus-Service, Repair LR Inside Tire	\$101.48
11/15/2024	38303	D & D Service	'23 Ford Transit-Service, Rotate Tires	\$140.63
11/15/2024	38304	D & N	Franssen-15MFD 370VAC Capacitor, 45/5 Mfd 370-440 Capacitor TRCFD455	\$39.36
11/15/2024	38305	District 18 Nutrition Fund	Meals-Teamates-October	\$179.40
11/15/2024	38306	Eakes Office Solutions	Deisley-Staples for Copy Machine	\$81.69
11/15/2024	38306	Eakes Office Solutions	O Ring for Small Scrubber	\$18.08
11/15/2024	38306	Eakes Office Solutions	Refund - Damaged Laminating Film	(\$124.90)
11/15/2024	38306	Eakes Office Solutions	S. Huxoll-Trash Bags, Natursol, Paper Towels, Toilet Paper, Hand Soap, Hand Sanitizer	\$1,896.24

11/15/2024	38307	ESU #10	PK Workshops, Adviser Work Day	\$340.00
11/15/2024	38308	First Central Bank	10/10/24 Payroll CD	\$10.20
11/15/2024	38308	First Central Bank	8/13/24 Payroll CD	\$9.40
11/15/2024	38309	Gosper County Assessor	Joint Public Hearing Postcards	\$268.00
11/15/2024	38310	Hemelstrand's Inc.	Supplies, Repairs, Maintenance	\$132.71
11/15/2024	38311	Hometown Leasing	Copier Lease Pmt 053	\$1,698.00
11/15/2024	38312	J.W. PEPPER & SON, INC	Leising-NMEA Middle Level All-State Choir Songs	\$33.59
11/15/2024	38312	J.W. PEPPER & SON, INC	Leising-NMEA Middle Level All-State Choir Songs	\$12.00
11/15/2024	38313	Kaitlin Spaulding	Spaulding-EHA Grant	\$275.00
11/15/2024	38314	Kristine Deisley	Deisley-EHA Grant	\$275.00
11/15/2024	38315	KSB School Law, PC, LLO	10/15 Telephone Conference w/ Drews RE: Weapons Exclusion Questions	\$34.00
11/15/2024	38316	Landmark Implement Inc-Lexington	Franssen-Actuator for Grasshopper	\$881.29
11/15/2024	38317	LYNN CROSLY	Crosley-EHA Grant	\$275.00
11/15/2024	38318	McCook Gazette	Annual Subscription	\$144.00
11/15/2024	38319	NE Safety Center & UNK	Category A Small Vehicle Training-Scott Moore, Gentry Anderson; Category B Level 1 Training-April Taylor	\$475.00
11/15/2024	38320	Nebraska Council of School Administrators	2024 Principals Conference Registration-Ellis/Perez	\$400.00
11/15/2024	38322	Prairie View Roofing, LLC	10/24 Roof patch repair	\$668.00
11/15/2024	38323	Quadient	Postage	\$500.00
11/15/2024	38324	Raoul Perez	Perez Reimb-Dollar General-Warrior Pride Candy	\$28.20
11/15/2024	38325	Reliable Pest Control Services, Inc.	Spraying	\$80.00
11/15/2024	ACH	Schutz Jennifer A OTR-L	OT-Oct	\$5,322.51
11/15/2024	38329	Sysco Lincoln	Food (Shearer purch'd, will reimb AHPS)	\$46.22
11/15/2024	38329	Sysco Lincoln	Yogurt (McCarty's will reimb AHPS)	\$755.94
11/15/2024	38330	Tri Valley Health System	DOT Physical - Casie Helms	\$231.00
11/15/2024	38330	Tri Valley Health System	DOT Physical - Cecelia Loganbill	\$231.00
11/15/2024	38330	Tri Valley Health System	DOT Physical-Ashley Picquet	\$231.00
11/15/2024	38330	Tri Valley Health System	DOT Physical-Reid Stagemeyer	\$231.00
11/15/2024	38330	Tri Valley Health System	Drug Screen - Dawn Odell	\$49.00
11/15/2024	38330	Tri Valley Health System	Drug Screen - Julie Eidson	\$49.00
11/15/2024	ACH	U.S. Bank	A. Huxoll-Quizziz-Annual Subscription Renewal	\$180.00
11/15/2024	ACH	U.S. Bank	Doggett-Linner's Pumpkin Patch-PK Field Trip	\$135.00
11/15/2024	ACH	U.S. Bank	Drews-Eustis Pool Hall-Meal-CC Admin Coverage @ Gothenburg	\$42.37
11/15/2024	ACH	U.S. Bank	Drews-Freddys-Meal-Admin Supervision @ Harvest of Harmony Parade	\$11.77
11/15/2024	ACH	U.S. Bank	Drews-Runza-Meal-Admin Supervision @ FB vs NP St Pats	\$13.73
11/15/2024	ACH	U.S. Bank	Hilker-Heartsmart-AED Battery	\$435.60
11/15/2024	ACH	U.S. Bank	Leising-NMEA-Conference Registration	\$105.00
11/15/2024	ACH	U.S. Bank	Perez-Dollar General-Candy Bars for Warrior Pride Card Winners	\$23.50
11/15/2024	ACH	U.S. Bank	S. Huxoll-Amazon-Batteries, Toilet Brush	\$53.71
11/15/2024	ACH	U.S. Bank	Stagemeyer-Amazon-USB C to TRS Microphone Headphone Splitter	\$22.79
11/15/2024	38331	Union Bank & Trust Company	FSA/DCA (9); HSA (22) - Oct	\$80.00
11/15/2024	38332	US Foods	Food / Supplies	\$2,140.23
11/15/2024	38332	US Foods	Food / Supplies / Goshert, D. Helms-Food purch'd will reimb AHPS	\$3,265.67
11/15/2024	38332	US Foods	Food / Supplies / Shearer, Chambers-Food purch'd will reimb AHPS	\$4,459.04
11/15/2024	38333	Village Uniform	Aprons / Bar Towels / Mats	\$90.94

11/15/2024	38333	Village Uniform	Aprons / Bar Towels / Mats	\$90.94
11/15/2024	38333	Village Uniform	Mops / Mats	\$158.17
11/15/2024	38333	Village Uniform	Mops / Mats	\$160.91
11/15/2024	38334	Wagner's Supermarket, Inc.	Food	\$349.24
11/15/2024	38334	Wagner's Supermarket, Inc.	Food	\$11.69
11/15/2024	38334	Wagner's Supermarket, Inc.	Food	\$340.17
11/15/2024	38334	Wagner's Supermarket, Inc.	Food	\$94.08
11/15/2024	38334	Wagner's Supermarket, Inc.	Food	\$64.35
11/15/2024	38334	Wagner's Supermarket, Inc.	Food	\$212.78
11/15/2024	38335	WOODWARD'S DISPOSAL SERVICE, INC.	Shredding	\$40.00
<b>Sub Total</b>				<b>\$1,244,872.97</b>

# Arapahoe Public School District #18

Check Payments By Fund Report 11/15/2024

Sorted By		Description			
Fund	General Fund				
Check Number	Check Date	Payee	Account Code	Reason	Amount
ACH	11/15/2024	403b	01-941-000	Liability Payment	\$3,582.82
38276	11/15/2024	AFLAC	01-941-000	Liability Payment	\$2,769.24
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02630-626-001-0000	Custodial/Maintenance-Fuel	\$30.51
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02630-626-002-0000	Custodial/Maintenance-Fuel	\$37.28
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02710-626-001-0000	Fuel (Diesel)	\$203.84
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02710-626-002-0000	Fuel (Diesel)	\$249.12
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02710-626-001-0000	Fuel (E10)	\$1,082.69
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02710-626-002-0000	Fuel (E10)	\$1,323.31
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02710-626-001-0000	Propane	\$724.29
38287	11/15/2024	Ag Valley Cooperative Non-Stock	01-2-02710-626-002-0000	Propane	\$685.28
38288	11/15/2024	Amazon Capital Services	01-2-01100-610-001-0110	Blackmore-Replace Tchoukball	\$40.58
38288	11/15/2024	Amazon Capital Services	01-2-01190-610-002-0100	Doggett-Play Sand	\$33.49
38288	11/15/2024	Amazon Capital Services	01-2-02610-610-001-0000	Franssen-(4) Stage Lights	\$244.78
38288	11/15/2024	Amazon Capital Services	01-2-02610-610-002-0000	Franssen-(4) Stage Lights	\$299.18
38288	11/15/2024	Amazon Capital Services	01-2-02610-610-001-0000	Franssen-Shop Light	\$17.95
38288	11/15/2024	Amazon Capital Services	01-2-02610-610-002-0000	Franssen-Shop Light	\$21.94
38288	11/15/2024	Amazon Capital Services	01-2-01100-610-001-0114	Gunderson-Gonolometers	\$41.49
38288	11/15/2024	Amazon Capital Services	01-2-01100-610-001-0000	Hilker-Paper	\$58.46
38288	11/15/2024	Amazon Capital Services	01-2-01100-610-002-0000	Hilker-Paper	\$71.44
38288	11/15/2024	Amazon Capital Services	01-2-02220-640-002-0128	Klein-Library Books	\$110.84
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02120-320-001-0000	Counseling-Oct	\$2,189.54
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02120-320-002-0000	Counseling-Oct	\$1,326.16
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02120-320-001-0000	Counseling-Sept	\$1,453.18
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02120-320-002-0000	Counseling-Sept	\$434.38
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02141-320-001-0000	Psych Services-Oct	\$1,116.25
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02141-320-002-0000	Psych Services-Oct	\$1,163.75
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02141-320-001-0000	Psych Services-Sept	\$1,096.06
38289	11/15/2024	Ambience Counseling Center, LLC	01-2-02141-320-002-0000	Psych Services-Sept	\$1,435.69
38290	11/15/2024	Applied Communications Technology	01-2-02640-431-001-0000	10/17 SIP Ringer beeping in kitchen area; Unit failed after storm; Replaced unit	\$247.48
38290	11/15/2024	Applied Communications Technology	01-2-02640-431-002-0000	10/17 SIP Ringer beeping in kitchen area; Unit failed after storm; Replaced unit	\$302.47
38291	11/15/2024	Arapahoe Utilities	01-2-02610-621-001-0000	Electricity	\$3,061.89
38291	11/15/2024	Arapahoe Utilities	01-2-02610-621-002-0000	Electricity	\$3,742.31
38291	11/15/2024	Arapahoe Utilities	01-2-02610-420-001-0000	Trash	\$540.01
38291	11/15/2024	Arapahoe Utilities	01-2-02610-420-002-0000	Trash	\$659.99
38291	11/15/2024	Arapahoe Utilities	01-2-02610-410-001-0000	Water & Sewer	\$661.05
38291	11/15/2024	Arapahoe Utilities	01-2-02610-410-002-0000	Water & Sewer	\$807.93
38292	11/15/2024	AT&T	01-2-02580-530-001-0000	Long Distance	\$64.59
38292	11/15/2024	AT&T	01-2-02580-530-002-0000	Long Distance	\$78.95
38293	11/15/2024	ATC Communications	01-2-02580-530-001-0000	Local Phone	\$167.90
38293	11/15/2024	ATC Communications	01-2-02580-530-002-0000	Local Phone	\$205.21
ACH	11/15/2024	Banner Capital Bank	01-941-000	Liability Payment	\$392.53
38294	11/15/2024	Black Hills Energy	01-2-02610-621-001-0000	Gas	\$449.52
38294	11/15/2024	Black Hills Energy	01-2-02610-621-002-0000	Gas	\$549.41
38277	11/15/2024	Blue Cross Blue Shield of Nebraska	01-941-000	Liability Payment	\$59,826.74
38296	11/15/2024	Brenda Goshert	01-2-03400-890-001-0004	Goshert-EHA Grant	\$54.68
38296	11/15/2024	Brenda Goshert	01-2-03400-890-002-0004	Goshert-EHA Grant	\$66.82
38297	11/15/2024	CAMAS Publishing, LLC	01-2-02560-540-001-0000	10/14 Claims	\$49.48
38297	11/15/2024	CAMAS Publishing, LLC	01-2-02560-540-002-0000	10/14 Claims	\$60.49
38297	11/15/2024	CAMAS Publishing, LLC	01-2-02560-540-001-0000	10/14 Regular Meeting Minutes	\$46.46
38297	11/15/2024	CAMAS Publishing, LLC	01-2-02560-540-002-0000	10/14 Regular Meeting Minutes	\$56.82
38297	11/15/2024	CAMAS Publishing, LLC	01-2-02560-540-001-0000	10/14 Regular Meeting Notice	\$3.76
38297	11/15/2024	CAMAS Publishing, LLC	01-2-02560-540-002-0000	10/14 Regular Meeting Notice	\$4.60
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	01-2-02610-610-001-0000	S. Huxoll-Trash Bags	\$510.06
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	01-2-02610-610-002-0000	S. Huxoll-Trash Bags	\$623.40
38299	11/15/2024	Casle Helms	01-2-03400-890-001-0004	Helms-EHA Grant	\$123.75
38299	11/15/2024	Casle Helms	01-2-03400-890-002-0004	Helms-EHA Grant	\$151.25
38301	11/15/2024	CENGAGE LEARNING	01-2-01100-610-001-0116	Crosley-(28) Accounting Packets	\$1,268.40
38278	11/15/2024	Credit Bureau-DO	01-941-000	Liability Payment	\$77.09
38280	11/15/2024	CREDIT MANAGEMENT-CL	01-941-000	Liability Payment	\$240.68
38281	11/15/2024	CREDIT MANAGEMENT-CM	01-941-000	Liability Payment	\$311.27
38279	11/15/2024	CREDIT MANAGEMENT-DO	01-941-000	Liability Payment	\$515.88
38282	11/15/2024	Credit Management-SS C 38 CI 23 58	01-941-000	Liability Payment	\$325.80

38302	11/15/2024	Culligan of McCook	01-2-02610-410-001-0000	Rent	\$29.25
38302	11/15/2024	Culligan of McCook	01-2-02610-410-002-0000	Rent	\$35.75
38303	11/15/2024	D & D Service	01-2-02730-431-001-0000	'08 Chevy Midbus-Service	\$31.73
38303	11/15/2024	D & D Service	01-2-02730-431-002-0000	'08 Chevy Midbus-Service	\$38.75
38303	11/15/2024	D & D Service	01-2-02730-431-001-0000	'18 Chevy Suburban-Service	\$38.66
38303	11/15/2024	D & D Service	01-2-02730-431-002-0000	'18 Chevy Suburban-Service	\$47.22
38303	11/15/2024	D & D Service	01-2-02730-431-001-0000	'19A Chevy Midbus-Replace RR Axle Seal	\$118.13
38303	11/15/2024	D & D Service	01-2-02730-431-002-0000	'19A Chevy Midbus-Replace RR Axle Seal	\$144.32
38303	11/15/2024	D & D Service	01-2-02730-431-001-0000	'19A Chevy Midbus-Service, RR Hub Seal Leaking ordering parts to repair	\$35.55
38303	11/15/2024	D & D Service	01-2-02730-431-002-0000	'19A Chevy Midbus-Service, RR Hub Seal Leaking ordering parts to repair	\$43.43
38303	11/15/2024	D & D Service	01-2-02730-431-001-0000	'19B Chevy Midbus-Repair broken exhaust hanger/plpe	\$49.51
38303	11/15/2024	D & D Service	01-2-02730-431-002-0000	'19B Chevy Midbus-Repair broken exhaust hanger/plpe	\$60.49
38303	11/15/2024	D & D Service	01-2-02730-431-001-0000	'19B Chevy Midbus-Service, Repair LR Inside Tire	\$45.68
38303	11/15/2024	D & D Service	01-2-02730-431-002-0000	'19B Chevy Midbus-Service, Repair LR Inside Tire	\$55.80
38303	11/15/2024	D & D Service	01-2-02730-431-001-0000	'23 Ford Transit-Service, Rotate Tires	\$63.30
38303	11/15/2024	D & D Service	01-2-02730-431-002-0000	'23 Ford Transit-Service, Rotate Tires	\$77.33
38304	11/15/2024	D & N	01-2-02610-610-001-0000	Franssen-15MFD 370VAC Capacitor, 45/5 Mfd 370-440 Capacitor TRCFD455	\$17.71
38304	11/15/2024	D & N	01-2-02610-610-002-0000	Franssen-15MFD 370VAC Capacitor, 45/5 Mfd 370-440 Capacitor TRCFD455	\$21.65
ACH	11/15/2024	Department Of Revenue	01-941-000	Liability Payment	\$7,605.58
38284	11/15/2024	District 18 General Fund Clearing	01-941-000	Liability Payment	\$95.09
38283	11/15/2024	District 18 Nutrition Fund	01-941-000	Liability Payment	\$9.20
38305	11/15/2024	District 18 Nutrition Fund	01-2-02320-890-001-0000	Teammates Meals-October-39 Meals	\$80.73
38305	11/15/2024	District 18 Nutrition Fund	01-2-02320-890-002-0000	Teammates Meals-October-39 Meals	\$98.67
ACH	11/15/2024	District 18 Section 125 Acct	01-941-000	Liability Payment	\$2,067.72
38306	11/15/2024	Eakes Office Solutions	01-2-01100-610-001-0000	Delsley-Staples for Copy Machine	\$36.76
38306	11/15/2024	Eakes Office Solutions	01-2-01100-610-002-0000	Delsley-Staples for Copy Machine	\$44.93
38306	11/15/2024	Eakes Office Solutions	01-2-02640-431-001-0000	O Ring for Small Scrubber	\$8.14
38306	11/15/2024	Eakes Office Solutions	01-2-02640-431-002-0000	O Ring for Small Scrubber	\$9.94
38306	11/15/2024	Eakes Office Solutions	01-2-01100-610-001-0000	Refund - Damaged Laminating Film	(\$56.21)
38306	11/15/2024	Eakes Office Solutions	01-2-01100-610-002-0000	Refund - Damaged Laminating Film	(\$68.69)
38306	11/15/2024	Eakes Office Solutions	01-2-02610-610-001-0000	S. Huxoll-Trash Bags, Natursol, Paper Towels, Toilet Paper, Hand Soap, Hand Sanitizer	\$853.31
38306	11/15/2024	Eakes Office Solutions	01-2-02610-610-002-0000	S. Huxoll-Trash Bags, Natursol, Paper Towels, Toilet Paper, Hand Soap, Hand Sanitizer	\$1,042.93
ACH	11/15/2024	EFTPS	01-941-000	Liability Payment	\$52,760.15
38307	11/15/2024	ESU #10	01-2-01190-810-002-0000	Addressing Challenging Behavior Through Tiered Supports-Cohort 3 Workshop - Doggett	\$160.00
38307	11/15/2024	ESU #10	01-2-01190-810-002-0000	Addressing Challenging Behavior Through Tiered Supports-Cohort 3 Workshop - Lynze W	\$160.00
38307	11/15/2024	ESU #10	01-2-02410-810-001-0000	Adviser Work Day - C. Helms	\$9.00
38307	11/15/2024	ESU #10	01-2-02410-810-002-0000	Adviser Work Day - C. Helms	\$11.00
38308	11/15/2024	First Central Bank	01-2-02510-351-001-0000	10/10/24 Payroll CD	\$4.59
38308	11/15/2024	First Central Bank	01-2-02510-351-002-0000	10/10/24 Payroll CD	\$5.61
38308	11/15/2024	First Central Bank	01-2-02510-351-001-0000	8/13/24 Payroll CD	\$4.23
38308	11/15/2024	First Central Bank	01-2-02510-351-002-0000	8/13/24 Payroll CD	\$5.17
ACH	11/15/2024	First State Bank-Holdrege RDrews	01-941-000	Liability Payment	\$442.53
38309	11/15/2024	Gosper County Assessor	01-2-02560-540-001-0000	Joint Public Hearing Postcards	\$120.80
38309	11/15/2024	Gosper County Assessor	01-2-02560-540-002-0000	Joint Public Hearing Postcards	\$147.40
38310	11/15/2024	Hemelstrand's Inc.	01-2-02610-610-001-0000	Chambers-Connectors, Splitters	\$6.06
38310	11/15/2024	Hemelstrand's Inc.	01-2-02610-610-002-0000	Chambers-Connectors, Splitters	\$7.40
38310	11/15/2024	Hemelstrand's Inc.	01-2-02610-610-001-0000	Franssen-Hasp, Screws, Nuts, Fly Traps, Neck, Swivel Clasp, Acetone, Oil	\$33.87
38310	11/15/2024	Hemelstrand's Inc.	01-2-02610-610-002-0000	Franssen-Hasp, Screws, Nuts, Fly Traps, Neck, Swivel Clasp, Acetone, Oil	\$41.40
38311	11/15/2024	Hometown Leasing	01-2-02230-443-001-0000	Copier Lease Pmt 053	\$764.10
38311	11/15/2024	Hometown Leasing	01-2-02230-443-002-0000	Copier Lease Pmt 053	\$933.90
38312	11/15/2024	J.W. PEPPER & SON, INC	01-2-01100-610-001-0112	Leising-NMEA Middle Level All-State Choir Songs	\$45.59
38313	11/15/2024	Kaitlin Spaulding	01-2-03400-890-001-0004	Spaulding-EHA Grant	\$275.00
38314	11/15/2024	Kristine Delsley	01-2-03400-890-001-0004	Delsley-EHA Grant	\$123.75
38314	11/15/2024	Kristine Delsley	01-2-03400-890-002-0004	Delsley-EHA Grant	\$151.25
38315	11/15/2024	KSB School Law, PC, LLO	01-2-02330-317-001-0000	10/15 Telephone Conference w/ Drews RE: Weapons Exclusion Questions	\$15.30
38315	11/15/2024	KSB School Law, PC, LLO	01-2-02330-317-002-0000	10/15 Telephone Conference w/ Drews RE: Weapons Exclusion Questions	\$18.70
38316	11/15/2024	Landmark Implement Inc-Lexington	01-2-02640-431-001-0000	Franssen-Actuator for Grasshopper	\$396.58
38316	11/15/2024	Landmark Implement Inc-Lexington	01-2-02640-431-002-0000	Franssen-Actuator for Grasshopper	\$484.71
38317	11/15/2024	LYNN CROSLLEY	01-2-03400-890-001-0004	Crosley-EHA Grant	\$275.00
38318	11/15/2024	McCook Gazette	01-2-02220-640-001-0000	Annual Subscription	\$64.80
38318	11/15/2024	McCook Gazette	01-2-02220-640-002-0000	Annual Subscription	\$79.20
38319	11/15/2024	NE Safety Center & UNK	01-2-02710-810-001-0000	Category A Small Vehicle Training-Scott Moore, Gentry Anderson	\$112.50

38319	11/15/2024	NE Safety Center & UNK	01-2-02710-810-002-0000	Category A Small Vehicle Training-Scott Moore, Gentry Anderson	\$137.50
38319	11/15/2024	NE Safety Center & UNK	01-2-02710-810-001-0000	Category B Level 1 Training-April Taylor	\$101.25
38319	11/15/2024	NE Safety Center & UNK	01-2-02710-810-002-0000	Category B Level 1 Training-April Taylor	\$123.75
38320	11/15/2024	Nebraska Council of School Administrators	01-2-02410-810-002-0000	2024 Principals Conference Registration-Ellis	\$200.00
38320	11/15/2024	Nebraska Council of School Administrators	01-2-02410-810-001-0000	2024 Principals Conference Registration-Perez	\$200.00
ACH	11/15/2024	NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS	01-941-000	Liability Payment	\$46,510.45
ACH	11/15/2024	PR Dir Deposit	01-941-000	Liability Payment	\$170,359.91
38322	11/15/2024	Prairie View Roofing, LLC	01-2-02620-431-001-0000	10/24 Roof patch repair	\$300.60
38322	11/15/2024	Prairie View Roofing, LLC	01-2-02620-431-002-0000	10/24 Roof patch repair	\$367.40
38286	11/15/2024	Principal Life Insurance Company-Disability	01-941-000	Liability Payment	\$2,453.34
38286	11/15/2024	Principal Life Insurance Company-Vision	01-941-000	Liability Payment	\$453.32
38323	11/15/2024	Quadient	01-2-02560-531-001-0000	Postage	\$225.00
38323	11/15/2024	Quadient	01-2-02560-531-002-0000	Postage	\$275.00
38324	11/15/2024	Raoul Perez	01-2-02410-610-001-0000	Perez Reimb-Dollar General-Warrior Pride Candy	\$14.10
38324	11/15/2024	Raoul Perez	01-2-02410-610-002-0000	Perez Reimb-Dollar General-Warrior Pride Candy	\$14.10
38325	11/15/2024	Reliable Pest Control Services, Inc.	01-2-02610-352-001-0000	Spraying	\$36.00
38325	11/15/2024	Reliable Pest Control Services, Inc.	01-2-02610-352-002-0000	Spraying	\$44.00
ACH	11/15/2024	Schutz Jennifer A OTR-L	01-2-02161-320-001-0000	OT-Oct	\$1,037.61
ACH	11/15/2024	Schutz Jennifer A OTR-L	01-2-02161-320-002-0000	OT-Oct	\$3,734.91
ACH	11/15/2024	Schutz Jennifer A OTR-L	01-2-02162-320-002-0000	OT-Oct	\$339.39
ACH	11/15/2024	Schutz Jennifer A OTR-L	01-2-02163-320-002-0000	OT-Oct	\$210.60
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-001-0000	DOT Physical - Casle Helms	\$103.95
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-002-0000	DOT Physical - Casle Helms	\$127.05
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-001-0000	DOT Physical - Cecelia Loganbill	\$103.95
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-002-0000	DOT Physical - Cecelia Loganbill	\$127.05
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-001-0000	DOT Physical-Ashley Picquet	\$103.95
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-002-0000	DOT Physical-Ashley Picquet	\$127.05
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-001-0000	DOT Physical-Reid Stagemeyer	\$103.95
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-002-0000	DOT Physical-Reid Stagemeyer	\$127.05
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-001-0000	Drug Screen - Dawn Odell	\$22.05
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-002-0000	Drug Screen - Dawn Odell	\$26.95
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-001-0000	Drug Screen - Julie Eidson	\$22.05
38330	11/15/2024	Tri Valley Health System	01-2-02710-810-002-0000	Drug Screen - Julie Eidson	\$26.95
ACH	11/15/2024	U.S. Bank	01-2-01100-810-001-0121	A. Huxoll-Quizziz-Annual Subscription Renewal	\$180.00
ACH	11/15/2024	U.S. Bank	01-2-01190-890-002-0000	Doggett-Linner's Pumpkin Patch-PK Field Trip	\$135.00
ACH	11/15/2024	U.S. Bank	01-2-02320-580-001-0000	Drews-Eustis Pool Hall-Meal-CC Admin Coverage @ Gothenburg	\$42.37
ACH	11/15/2024	U.S. Bank	01-2-02320-580-001-0000	Drews-Freddys-Meal-Admin Supervision @ Harvest of Harmony Parade	\$11.77
ACH	11/15/2024	U.S. Bank	01-2-02320-580-001-0000	Drews-Runza-Meal-Admin Supervision @ FB vs NP St Pats	\$13.73
ACH	11/15/2024	U.S. Bank	01-2-02670-610-001-0000	Hilker-Heartsmart-AED Battery	\$196.02
ACH	11/15/2024	U.S. Bank	01-2-02670-610-002-0000	Hilker-Heartsmart-AED Battery	\$239.58
ACH	11/15/2024	U.S. Bank	01-2-01100-810-001-0112	Leising-NMEA-Conference Registration	\$47.25
ACH	11/15/2024	U.S. Bank	01-2-01100-810-002-0112	Leising-NMEA-Conference Registration	\$57.75
ACH	11/15/2024	U.S. Bank	01-2-02410-890-001-0000	Perez-Dollar General-Candy Bars for Warrior Pride Card Winners	\$11.75
ACH	11/15/2024	U.S. Bank	01-2-02410-890-002-0000	Perez-Dollar General-Candy Bars for Warrior Pride Card Winners	\$11.75
ACH	11/15/2024	U.S. Bank	01-2-02610-610-001-0000	S. Huxoll-Amazon-Batteries, Toilet Brush	\$24.17
ACH	11/15/2024	U.S. Bank	01-2-02610-610-002-0000	S. Huxoll-Amazon-Batteries, Toilet Brush	\$29.54
ACH	11/15/2024	U.S. Bank	01-2-02230-650-001-0126	Stagemeyer-Amazon-USB C to TRS Microphone Headphone Splitter	\$22.79
ACH	11/15/2024	UB&T AHuxoll	01-941-000	Liability Payment	\$442.53
ACH	11/15/2024	UB&T BMues	01-941-000	Liability Payment	\$342.53
ACH	11/15/2024	UB&T BSchneider	01-941-000	Liability Payment	\$121.48
ACH	11/15/2024	UB&T CHAMBIDGE	01-941-000	Liability Payment	\$183.98
ACH	11/15/2024	UB&T CHelms	01-941-000	Liability Payment	\$146.48
ACH	11/15/2024	UB&T CHilker	01-941-000	Liability Payment	\$342.53
ACH	11/15/2024	UB&T DKronhofman	01-941-000	Liability Payment	\$196.48
ACH	11/15/2024	UB&T EPearson	01-941-000	Liability Payment	\$342.53
ACH	11/15/2024	UB&T HThomas	01-941-000	Liability Payment	\$600.48
ACH	11/15/2024	UB&T JPierce	01-941-000	Liability Payment	\$121.48
ACH	11/15/2024	UB&T JStrand	01-941-000	Liability Payment	\$392.53
ACH	11/15/2024	UB&T KDelsley	01-941-000	Liability Payment	\$121.48
ACH	11/15/2024	UB&T KHelms	01-941-000	Liability Payment	\$342.53
ACH	11/15/2024	UB&T KKrejdl	01-941-000	Liability Payment	\$221.48
ACH	11/15/2024	UB&T KSpaulding	01-941-000	Liability Payment	\$342.53
ACH	11/15/2024	UB&T LCrosley	01-941-000	Liability Payment	\$255.07
ACH	11/15/2024	UB&T LSchutz	01-941-000	Liability Payment	\$255.07
ACH	11/15/2024	UB&T LWetherwax	01-941-000	Liability Payment	\$121.48
ACH	11/15/2024	UB&T LyWeatherwax	01-941-000	Liability Payment	\$121.48

ACH	11/15/2024	UB&T PBlackmore	01-941-000	Liability Payment	\$121.48
ACH	11/15/2024	UB&T RStagemeyer	01-941-000	Liability Payment	\$121.48
38331	11/15/2024	Union Bank & Trust Company	01-2-02510-351-001-0000	FSA/DCA (9); HSA (22) - Oct	\$36.00
38331	11/15/2024	Union Bank & Trust Company	01-2-02510-351-002-0000	FSA/DCA (9); HSA (22) - Oct	\$44.00
38333	11/15/2024	Village Uniform	01-2-02610-420-001-0000	Mops / Mats	\$143.59
38333	11/15/2024	Village Uniform	01-2-02610-420-002-0000	Mops / Mats	\$175.49
38335	11/15/2024	WOODWARD'S DISPOSAL SERVICE, INC.	01-2-02610-420-001-0000	Shredding	\$18.00
38335	11/15/2024	WOODWARD'S DISPOSAL SERVICE, INC.	01-2-02610-420-002-0000	Shredding	\$22.00
<b>Sub Total</b>					<b>\$402,613.86</b>

Sorted By Description  
Fund School Nutrition Fund

Check Number	Check Date	Payee	Account Code	Reason	Amount
38276	11/15/2024	AFLAC	06-941-000	Liability Payment	\$33.50
38277	11/15/2024	Blue Cross Blue Shield of Nebraska	06-941-000	Liability Payment	\$1,729.72
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-001-0000	Antibacterial Probe Wipes	\$27.57
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-002-0000	Antibacterial Probe Wipes	\$33.67
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-001-0000	Disposable Bowls	\$15.70
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-002-0000	Disposable Bowls	\$19.17
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-001-0000	Food	\$2,576.72
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-002-0000	Food	\$3,149.28
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-001-0000	Gloves, Paper Towels, Disposable Cups	\$53.26
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-002-0000	Gloves, Paper Towels, Disposable Cups	\$65.05
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-001-0002	Milk (Supply Chain Assistance)	\$854.73
38298	11/15/2024	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-002-0002	Milk (Supply Chain Assistance)	\$1,044.61
ACH	11/15/2024	Department Of Revenue	06-941-000	Liability Payment	\$160.34
38284	11/15/2024	District 18 General Fund Clearing	06-941-000	Liability Payment	\$19.99
ACH	11/15/2024	EFTPS	06-941-000	Liability Payment	\$1,730.04
38310	11/15/2024	Hemelstrand's Inc.	06-2-03100-610-001-0003	Propane - Warrior Beef Program	\$19.79
38310	11/15/2024	Hemelstrand's Inc.	06-2-03100-610-002-0003	Propane - Warrior Beef Program	\$24.19
ACH	11/15/2024	NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS	06-941-000	Liability Payment	\$1,632.36
ACH	11/15/2024	PR Dir Deposit	06-941-000	Liability Payment	\$8,268.97
38286	11/15/2024	Principal Life Insurance Company-Disability	06-941-000	Liability Payment	\$97.11
38285	11/15/2024	Principal Life Insurance Company-Vision	06-941-000	Liability Payment	\$36.82
38329	11/15/2024	Sysco Lincoln	06-2-03100-890-001-0000	Food (Shearer purch'd, will reimb AHPS)	\$20.80
38329	11/15/2024	Sysco Lincoln	06-2-03100-890-002-0000	Food (Shearer purch'd, will reimb AHPS)	\$25.42
38329	11/15/2024	Sysco Lincoln	06-2-03100-630-001-0000	Yogurt (McCarty's will reimb AHPS)	\$340.18
38329	11/15/2024	Sysco Lincoln	06-2-03100-630-002-0000	Yogurt (McCarty's will reimb AHPS)	\$415.76
38332	11/15/2024	US Foods	06-2-03100-610-001-0000	Aluminum Foil, Napkins, Paper Food Trays, Pan Liners	\$139.28
38332	11/15/2024	US Foods	06-2-03100-610-002-0000	Aluminum Foil, Napkins, Paper Food Trays, Pan Liners	\$170.27
38332	11/15/2024	US Foods	06-2-03100-890-001-0000	Chambers-Food purch'd, Reimb'd AHPS	\$17.90
38332	11/15/2024	US Foods	06-2-03100-890-002-0000	Chambers-Food purch'd, Reimb'd AHPS	\$21.87
38332	11/15/2024	US Foods	06-2-03100-890-001-0000	D. Helms-Food purch'd, Reimb'd AHPS	\$17.90
38332	11/15/2024	US Foods	06-2-03100-890-002-0000	D. Helms-Food purch'd, Reimb'd AHPS	\$21.87
38332	11/15/2024	US Foods	06-2-03100-630-001-0000	Food	\$4,162.04
38332	11/15/2024	US Foods	06-2-03100-630-002-0000	Food	\$5,086.94
38332	11/15/2024	US Foods	06-2-03100-610-001-0000	Forks, Spoons	\$32.31
38332	11/15/2024	US Foods	06-2-03100-610-002-0000	Forks, Spoons	\$39.50
38332	11/15/2024	US Foods	06-2-03100-890-001-0000	Goshert-Food purch'd, Reimb'd AHPS	\$17.90
38332	11/15/2024	US Foods	06-2-03100-890-002-0000	Goshert-Food purch'd, Reimb'd AHPS	\$21.87
38332	11/15/2024	US Foods	06-2-03100-610-001-0000	Napkins	\$33.98
38332	11/15/2024	US Foods	06-2-03100-610-002-0000	Napkins	\$41.54
38332	11/15/2024	US Foods	06-2-03100-890-001-0000	Shearer-Food purch'd, Reimb'd AHPS	\$17.90
38332	11/15/2024	US Foods	06-2-03100-890-002-0000	Shearer-Food purch'd, Reimb'd AHPS	\$21.87
38333	11/15/2024	Village Uniform	06-2-03100-610-001-0000	Aprons / Bar Towels / Mats	\$81.84
38333	11/15/2024	Village Uniform	06-2-03100-610-002-0000	Aprons / Bar Towels / Mats	\$100.04
38334	11/15/2024	Wagner's Supermarket, Inc.	06-2-03100-630-001-0000	Food	\$482.62
38334	11/15/2024	Wagner's Supermarket, Inc.	06-2-03100-630-002-0000	Food	\$589.69
<b>Sub Total</b>					<b>\$33,513.88</b>

Sorted By Description  
Fund Bond Fund

Check Number	Check Date	Payee	Account Code	Reason	Amount
38295	11/15/2024	BOK Financial	07-2-05000-832-000-0000	Bond Payment - GO REF 2021 - Interest	\$32,677.50
38295	11/15/2024	BOK Financial	07-2-05000-831-000-0000	Bond Payment - GO REF 2021 - Principal	\$675,000.00
38295	11/15/2024	BOK Financial	07-2-05000-833-000-0000	Bond Payment - GO REF 2021 - Semi Annual Paying Agent Fee	\$200.00
38295	11/15/2024	BOK Financial	07-2-05000-832-000-0000	Bond Payment - GO REF 2022 - Interest	\$28,528.75
38295	11/15/2024	BOK Financial	07-2-05000-831-000-0000	Bond Payment - GO REF 2022 - Principal	\$70,000.00

38295	11/15/2024	BOK Financial	07-2-05000-833-000-0000	Bond Payment - GO REF 2022 - Semi Annual Paying Agent Fee	\$200.00
<b>Sub Total</b>					<b>\$806,606.25</b>
<b>Sorted By Description</b>					
<b>Fund Special Building Fund</b>					
<b>Check Number</b>	<b>Check Date</b>	<b>Payee</b>	<b>Account Code</b>	<b>Reason</b>	<b>Amount</b>
38300	11/15/2024	CEI Security & Sound	08-2-04700-350-001-0000	10/21/24 Install new camera in northwest parking lot	\$962.55
38300	11/15/2024	CEI Security & Sound	08-2-04700-350-002-0000	10/21/24 Install new camera in northwest parking lot	\$1,176.44
<b>Sub Total</b>					<b>\$2,138.99</b>
<b>Grand Total</b>					<b>\$1,244,872.97</b>

TEACHER'S CONTRACT

THIS CONTRACT made by and between the Board of Education of Furnas County School District 33-0018, a/k/a Arapahoe-Holbrook Public Schools, hereinafter referred to as the District and Bradi Schutz, a legally qualified teacher, hereinafter referred to as Teacher.

WITNESSETH: That the Board of Education hereby agrees to employ the Teacher above named for a school year, which shall begin on or about August 11, 2025 and end on or about May 22, 2026 and shall consist of 184 days of service including at least 178 teaching days and that the Teacher hereby agrees to accept such employment to a 1.0 FTE staff position with an initial teaching assignment of Elementary Teacher, which assignment shall be subject to the provisions of paragraphs SECOND and THIRD below, at a salary to be determined by the terms of the negotiated agreement between the Board and the bargaining unit representing the certificated employee of the District with the Teacher's salary schedule placement for the 2025-2026 contract year being as follows: Column BA+9, Step 4. Such employment being under the following terms and conditions:

FIRST: The salary of the Teacher shall be payable in Twelve (12) equal installments. The first installment shall be payable on the 15th day of September, 2025, and the remaining installments shall be payable on the 15th day of each month thereafter.

SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and that the teaching duties to be performed under this contract shall be subject to assignment by the Superintendent of the District with the approval of the Board; and further agrees to devote full time during days of school and days of assigned duties to the Teacher's position and in all respects to diligently and faithfully perform the assigned duties to the best of the Teacher's professional ability. Regular dependable attendance is an essential function of the Teacher's position.

THIRD: In addition to the normal duties traditionally required of teachers, the Teacher may be assigned such "extra duty" assignments as are defined by Board Policy, which shall be upon such terms and conditions and at such additional rate of compensation as the Teacher and the District may agree upon; provided, that the Teacher shall not unreasonably refuse to accept such assignments.

FOURTH: The Contract of the Teacher may be cancelled or amended for any of the following reasons: (a) upon cancellation, termination, revocation, or suspension of the Teacher's certificate by the State Board of Education or Teacher otherwise becoming legally disqualified to teach in the State of Nebraska; (b) breach of any of the material provisions of this Contract or any act or failure to act which is materially harmful to the employer, or which, substantially inhibits the Teacher's ability to discharge the Teacher's duties, including without limitation participation in any fraud, causing any intentional damage to property or engaging in any unlawful act; (c) for any of the reasons set forth in this employment contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity. The procedures for cancellation during the term of the contract shall be in accordance with the applicable Nebraska Revised Statutes. Contract renewal, non-renewal or termination shall also be subject to the requirements of the applicable Nebraska Revised Statutes. Nothing contained herein shall prevent the suspension of the teacher, with pay, for the Teacher's duties.

FIFTH: Upon termination of this contract for any reason, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the date of such termination bears to the number of days of service in the applicable contract year. Any unearned fractional portion of an installment paid but not earned prior to termination of the contract shall be refunded by the Teacher.

SIXTH: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security and Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this contract.

SEVENTH: The Teacher affirms that: (1) the Teacher holds or will hold a valid and appropriate certificate to act as a teacher in the State of Nebraska throughout the term of this Contract and any extensions of this Contract (with such endorsements as are required by accreditation regulations or Board policy for the Teacher's assignment); (2) the required certificate to act as a Teacher of Schools in the State of Nebraska shall be registered as required by law and the Teacher shall not be compensated for any services performed prior to or without registration of such required certificate; and (3) the Teacher 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. It is further agreed that there shall be no penalty for release or resignation by the Teacher from this Contract, provided that no resignation shall become effective until the close of the school year unless accepted by the Board of Education and the Board shall fix the time at which the resignation is to take effect. It is understood that this contract is subject to provisions of the School Employees Retirement Act.

EIGHTH: Terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof.

NINTH: Hereafter, this contract may be continued by a separate, annual written "Renewal Agreement" which shall incorporate all the provisions hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements must be executed by the Teacher and delivered to the Superintendent or the Secretary of the Board of Education within fifteen calendar days of receipt thereof from the District. Said Renewal agreement shall not be offered to the Teacher prior to March 15.

TENTH: The failure to return a signed copy of the contract or renewal agreement to the Secretary of the Board of Education or the Superintendent of the District on or before November 8, 2024 shall constitute a rejection by the Teacher of the offer of employment.

Executed November 3, 2024  
Bradi Schutz  
Teacher

Executed \_\_\_\_\_, 2024  
School District of Arapahoe, No. 18, County of Furnas  
By \_\_\_\_\_  
President of School Board  
Attest: \_\_\_\_\_  
Secretary of School Board

**2009**  
**Public Participation at Board Meetings**

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not 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. However, the board may require members of the public desiring to address the board to identify themselves.

Adopted on: 8/8/2022  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_