

Arapahoe Public School Board Meeting Agenda
Arapahoe Public School Board Room
Monday, January 13, 2025 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 (Lee)
 - 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) Installation of New Board Member Logan Dettmann
- 3) Organization of the Board of Education (Policy 2002)
 - a) Election of Officers (1 year term for each)
 - i) President
 - ii) Vice President
 - iii) Secretary
 - iv) Treasurer
 - b) Review of Committee Assignments
- 4) Review of Conflict of Interest Policy (2005) & Board Code of Ethics Policy (2012)

- 5) Designate 1st Central Bank-Arapahoe and 1st State Bank-Holbrook as depositories for school funds in accordance with Deposits Policy (3002)
- 6) Designate KSB Law as the law firm authorized to provide legal counsel to AHPS in accordance with Relationship with District Legal Counsel Policy (2014)
- 7) Welcome Visitors
- 8) Public Comment on Agenda Items
- 9) Reports
 - a) Student Council Representatives - Trenton Roskop/Grace Andrews
 - b) Board Committee(s)
 - Finance Committee
 - Transportation Committee
 - Negotiations Committee
 - c) Board Member(s)
 - d) Elementary Principal
 - e) Secondary Principal
 - f) Superintendent
 - g) Teacher Presentations - Shasta Hambidge (2nd Grade)
- 10) Discussion Item(s)
 - a) 2023-2024 Auditor Report (connect conference call - approx 7:10pm)
 - b) Financial Literacy Report to Board 2024-2025
- 11) Action Item(s)
 - a) Consent Agenda, including Minutes and Financial Reports
 - b) Claims
 - c) Discuss, consider, and take action on approval of the 2023-2024 audit as presented.
 - d) Discuss, consider, and take action on the 2025-2026 Negotiated Agreement with Arapahoe Education Association.
 - e) Discuss, consider, and take action to adopt a resolution increasing the school district's base growth percentage by up to seven percent (7%) for the 2025-2026 budget.
- 12) Personnel

- a) Discuss, consider, and take action the resignation of Bailey Schneider as an Elementary Teacher (6th Grade) at the conclusion of the 2024-2025 school year.
- b) Discuss, consider and take action on the approval of a contract with Logan Kats as the 7-12 Principal beginning with the 2025-2026 school year.
- c) Discuss, consider, and take action on approval of a contract with Debra McDonald as a K-6 Special Education Teacher for the 2025-2026 school year.
- d) Discuss, consider, and take action on approval of a contract with Carina Atterberry as an Elementary Teacher (6th) for the 2025-2026 school year.
- e) Discuss, consider and take action on an amendment to the contract of Superintendent Robert Drews to set salary for the 2025-2026 & 2026-2027 school years.

13) Public Comment - Open

14) Future Meetings

- a) Finance Committee meeting - February 10, 2025 6:30pm
- b) Regular Board Meeting - February 10, 2025 7:00pm

15) 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.

Arapahoe Public Schools

2008 Meetings

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public.

Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers.

Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

Newspapers of general circulation in the district include the Valley Voice. Such notice shall contain a statement that the agenda shall be readily

available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.

- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.

- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on: 8/8/2022

Revised on: 12/9/2024

Reviewed on: _____

2002
Organization of the Board, Board Officers, Check Signing, and
Committees

1. Membership, Term and Election

- a. The Board of Education shall be comprised of six members who will be elected at large.
- b. Those who wish to serve on the board shall file, be elected, and serve terms of office on the board according to law.

2. Internal Organization and Officers

a. President

- i. At the regular January meeting, the board shall elect from among its members a president who shall serve in that capacity for one year.
- ii. The president shall preside at all board meetings, and shall perform such other duties as may be prescribed by law or by action of the board.

b. Vice President

- i. At the regular January meeting, the board shall elect from among its members a vice president who shall serve in that capacity for one year.
- ii. The vice president shall preside in the absence of the president, and shall perform such other duties as are assigned by the board.

c. Secretary

- i. At the regular January meeting, the board shall elect a secretary who need not be a member of the board. The secretary shall serve in that capacity for one year. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.
- ii. The secretary shall see that an accurate record of the proceedings of the board is kept, that a copy of the proceedings is provided to each board member and to the

superintendent, and that a concise summary of each month's meeting is published along with a list of all approved claims. The secretary shall perform such other duties as are prescribed by law and assigned by the board.

d. Treasurer

- i. At the regular January meeting, the board shall elect, employ, or appoint a treasurer who need not be a member of the board if permitted by law. The treasurer shall serve in that capacity for one year, unless the board designates a longer term for the treasurer.
- ii. The treasurer may be designated to sign checks and certain other documents. The treasurer is the custodian of the monies of the district.
- iii. The treasurer shall give bond or equivalent insurance coverage payable to the district as prescribed by law with the cost of the bond being paid by the district.
- iv. The treasurer shall issue no warrant of payment of claim against the district until such claim has been duly authorized.

3. Signing and Authorizing Checks, Warrants, and other Instruments.

- a. Unless otherwise delegated by the board, the president and secretary of the board shall sign checks, warrants, and other instruments of the district.
- b. The board may delegate another person to sign and validate any checks, warrants, and other instruments. Facsimile signatures of board members may be used.
- c. The board delegates that the vice president or treasurer may sign any warrant in the absence of either the president or the secretary.

4. Board Officer Voting and Tie Breakers

- a. The vote to elect board officers may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- b. In the event any officer cannot be elected by a majority after 10 votes; no votes occur after ten motions fail for lack of a "second,"; or no member volunteers to serve as an officer for a particular position, the tie will be broken by the applicable method:
 - i. If the board is split between two members, the officer will be determined by coin flip. The winning member will be the officer for the upcoming year unless the position changes by action of the board.
 - ii. If the board is split between more than two members who wish to serve as the officer, any member wanting to serve as the officer will put his or her name into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.
 - iii. If no member is willing to serve as an officer for a position which is required to be a member of the board, all non-officers' names will be put into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

5. Committees

- a. The board shall authorize such special committees as it deems necessary. The board president shall appoint members to the committee, and designate its function, tasks it is to perform, and a completion date for its work.
- b. On or before the beginning of each calendar year, the board shall appoint three members to form a Committee on American Civics. The committee's duties shall be those prescribed by Nebraska statutes, which include:
 - i. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;
 - ii. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;

- iii. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
- iv. Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;
- v. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
- vi. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
- vii. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
 - 1. Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or
 - 2. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or

3. Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by a holiday listed in section 79-724(6) or on a topic related to such person or persons or event;
- viii. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

6. Vacancies

- a. A vacancy on the board of education shall exist when any one of the following occurs:
 - i. A member submits his or her formal resignation from the board.
 - ii. A member removes himself or herself from the district or is absent from the district for a continuous period of sixty days.
 - iii. A member misses more than two consecutive regular board meetings unless excused by a majority of the remaining members.
 - iv. Such other reasons as are set forth in Nebraska statutes.
- b. The board shall make note the vacancy in its minutes and shall give notice of the date the vacancy occurred, the office vacated, and the length of the unexpired term to (1) the election commissioner or county clerk, and (2) the public by published notice in a newspaper of general circulation in the district.
- c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

Adopted on: 8/8/2022

Revised on: _____

Reviewed on: 1/13/2025



Arapahoe-Holbrook Public School

610 Walnut Street
 Arapahoe, Nebraska 68922
 Phone: (308) 962-5458
 Fax: (308) 962-7481
 Website: arapahoewarriors.org

BOARD OF EDUCATION STANDING COMMITTEES 2025

NEGOTIATIONS COMMITTEE		FINANCE COMMITTEE	
Dan Warner, Chair	Nancy Schutz, Chair	Chad Carpenter	
Nancy Schutz	Chad Carpenter	Dan Warner	
Chad Carpenter		Leigh Zodrow	

AMERICAN CIVICS COMMITTEE		TECHNOLOGY COMMITTEE	
Chad Carpenter		Chad Carpenter	
Erick Lee		Nancy Schutz	

TRANSPORTATION COMMITTEE		BUILDING & GROUNDS COMMITTEE	
Chad Carpenter		Chad Carpenter	
Leigh Zodrow		Dan Warner	
		Leigh Zodrow	

COMMUNITY RELATIONS COMMITTEE		SHARED RESOURCES COMMITTEE	
Erick Lee		Nancy Schutz	
Dan Warner		Dan Warner	

ADMINISTRATIVE REVIEW COMMITTEE		CURR./PROG./ACT. COMMITTEE	
Erick Lee		Erick Lee	
Dan Warner		Nancy Schutz	
Leigh Zodrow		Dan Warner	

*Approved at 01/13/2025 Board Meeting.

2005 Conflict of Interest

Any member of the board of education who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For purposes of this policy:

a. Business with which a board member is associated shall include the following:

- (1) A business in which the board member or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
- (2) A business in which the board member or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or the board member or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the board member reports the name and address of the company and stockbroker.

b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.

c. Immediate family member or member of the immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.

2. Contracts with the School District.

a. No board member or member of his or her immediate family shall enter into a contract valued at two thousand dollars or

more, in any one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular office hours the proposals considered and the contract awarded. Board members who enter into employment contracts with the school district must also comply with the board's policy on the employment of board members.

- b. The existence of any conflict of interest in any contract in which the board member has an interest and in which the school district is a party, or the failure to make public the board member's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for the board member to make public notice shall apply when the board member, or his or her parent, spouse, or child has a business association with the business involved in the contract or will receive a payment, fee, or commission as a result of the contract.
- d. The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the board member:
 - (1) Makes a declaration on the record to the school board regarding the nature and extent of his or her interest prior to official consideration of the contract;
 - (2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the school board declaring an interest in the contract would prevent the board with all members present from securing a quorum on the issue, then all members may vote on the matters; and
 - (3) Does not act for the school board as to inspection or performance under the contract in which he or she has an interest.

3. Contracts with Board Member's Immediate Family.

- a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:
 - (1) All district employees.
 - (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

4. Employing Members of the Immediate Family.

- a. A board member may recommend for employment or supervise the employment of an immediate family member if:
 - (1) The board member does not abuse his or her position.
 - (2) Abuse of official position shall include, but not be limited to, employing an immediate family member:
 - (i) who is not qualified for and able to perform the duties of the position;
 - (ii) for any unreasonably high salary;
 - (iii) who is not required to perform the duties of the position.
 - (3) The board makes a reasonable solicitation and consideration of applications for employment.
 - (4) The board member makes a full disclosure on the record to the governing body of the school district and to the secretary of the board. If the secretary of the board of education would be the individual filing the disclosure statement, the statement shall be filed with the president of the board of education.

- (5) The board approves the employment or supervisory position.
 - b. The board has not terminated the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.
- 5. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment
 - a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:
 - (1) a public official, public employee, or candidate.
 - (2) a member of the immediate family of an individual listed in Subparagraph 'a' above.
 - (3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.
 - b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.
 - c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.
 - d. A board member shall not use personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.
- 6. Conflict of Interest Relating to Campaigning or Political Issues

- a. Except as provided below, the board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.
- b. This does not prohibit the board from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
- c. This does not prohibit the board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the board's opinion regarding a ballot question or from providing information in response to a request for information.
 - (1) The board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.
 - (2) Any member of the board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

7. Conflict of Interest Statement

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects

of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

- (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;
 - (2) Deliver a copy of the statement to the school board secretary who shall enter the statement onto the school district's public records; and
 - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
- b. If the board member would like a formal opinion from the NADC as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the NADC.

8. Recordkeeping

- a. The board secretary shall maintain a separate record of the following information for every contract entered into by the school board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
 - (1) The names of the contracting parties.
 - (2) The nature of the interest of the board member in question.
 - (3) The date that the contract was approved.
 - (4) The amount of the contract.
 - (5) The basic terms of the contract.
- b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the board secretary

shall be available for public inspection during normal working hours of the office in which it is kept.

9. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: 8/8/2022

Revised on: _____

Reviewed on: 1/8/2024

2012 Board Code of Ethics

The board recognizes that collectively and individually, all members of the board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;

9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;
10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;
13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: 8/8/2022

Revised on: _____

Reviewed on: 1/13/2025

3002 Deposits

The board of education shall designate the depository or depositories for all school funds. All funds received by the district shall be deposited promptly in the proper account of each such depository. All funds shall be insured by the Federal Deposit Insurance Corporation or a surety bond approved by the board on securities of the United States government pledged by joint custody receipt.

Funds collected by district representatives shall be receipted, accounted for, and directed without delay to the proper depository. Funds exceeding \$100 shall not be left overnight in school buildings, except in safes provided for the safekeeping of valuables.

Adopted on: 7/11/2022

Revised on: _____

Reviewed on: 1/13/2025

2014
Relationship with District Legal Counsel

The board will engage legal counsel to assist it and the administration in dealing with legal issues. When the district faces circumstances in which legal counsel may be needed between board meetings, the board president or superintendent may engage legal counsel on the board's behalf.

The superintendent and the board president shall have the authority to contact the school's legal counsel on behalf of the district. The superintendent may give other members of the administration permission to contact the district's legal counsel on an as-needed basis. Individual board members other than the president may not contact the district's legal counsel on behalf of the board without the approval of the board president or a majority of the board.

Any board member who contacts the district's legal counsel without board approval may be personally responsible for any legal fees incurred as a result of the unapproved contact.

The superintendent will, to the extent permitted by law, keep the board informed of matters in which the district's legal counsel is involved.

Adopted on: 8/8/2022

Revised on: _____

Reviewed on: 1/13/2025

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: _____

**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 December 9th, 2024, at 6:30 pm in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Erick Lee and Dan Warner.

Board Member(s) Absent: Chad Carpenter and Leigh Zodrow.

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

Staff Absent: None.

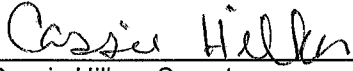
The committee reviewed the documents/reports provided.

The committee discussed the following items/topics:

- Claims.
- Vehicles.
 - o 2008 Midbus is deemed a total loss according to insurance.
 - o Replacement? Nebraska Central has ordered some Midbuses and they will be available in April/May 2025. We would need to speak for one in the next 30-60 days if we want one.
 - o Activity Bus \$200k+
 - o Possible leasing options?

The meeting ended at approximately 6:55 pm.

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 December 9th, 2024, at 7:50 pm in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Chad Carpenter and Dan Warner. Nancy Schutz via phone.

Board Member(s) Absent: None.

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

Staff Absent: None.

The board requested Superintendent Drews respond to AEA with the following offer:

- Array: Agreed to use existing array.
 - o Array will remain with the following: Medicine Valley, Wilcox-Hildreth, Overton, Eustis-Farnam, Loomis, Southwest, Bertrand, Elwood, Cambridge, Southern Valley, Alma, Elm Creek, and Arapahoe.
- Health / Dental Insurance: Agreed to keep existing coverage.
- Base Salary: Offered a \$500 increase to the base salary.
- Salary Index: No change to the current 4 x 4 index.
- Days Off / Calendar – This topic is not a negotiable item, but Drews is planning to move the day off from Monday of Fall Break to the Wednesday prior to Thanksgiving for the 2025-2026 school year.
- Extra Duty: No change to the current Extra Duty Schedule.
- New Teachers: Requested AEA to draft wording.
- Retention Bonus: Requested AEA to draft wording.

The meeting ended at approximately 8:10 pm.

ATTEST:



Cassie Hilker, Secretary

**MINUTES OF THE MEETING OF THE BOARD OF EDUCATION OF ARAPAHOE-HOLBROOK PUBLIC SCHOOLS
BUILDING & GROUNDS COMMITTEE**

A meeting of the Board of Education of Arapahoe-Holbrook Public Schools Building & Grounds Committee was convened on December 23rd, 2024, at 7:30 am in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Dan Warner and Chad Carpenter via phone.

Board Member(s) Absent: Leigh Zodrow.

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

Staff Absent: None.

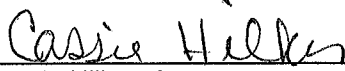
The committee reviewed the documents/reports provided.

The committee discussed the following items/topics:

- AHPS Facilities / Capital Goals, Resources Needed / Timing
- Prioritization:
 - o Roof Management: Prairie View Roofing and Hausmann Construction are working together on the leak located on the east side of the gym, possible warranty issue.
 - o Drainage Correction (PK Mold Issue): Estimate approved, job scheduled for June 2025. Estimated time to complete job is 1 week. Estimate cost is under \$12k, but when all said and done estimating cost to be around \$15k.
 - o South Side Downspouts & Parent Drive – HOLD: Running drainage under sidewalks / grates in sidewalks. Drews will be getting an estimate to bury all downspouts (15-20).
 - o Removal of fencing (south side): Removal of fencing along elementary and high school may be an in-house project if time allows. May leave the fencing along the bus loop to keep people from walking across the bus loop, forces them to use crosswalks.
 - o Flooring: Ag Room & Band Room – HOLD.
 - o Ag Room Cabinets: HOLD.
 - o North Gym Painting: HOLD.
 - o Track Resurface-Summer 2026: Cost estimate is \$85k.
 - o Visitor Bleachers: May be able to use remaining QCPUF due to ADA compliance.
 - o Lighting System for Stage: Use GALA, estimated cost \$40k-\$60k.
 - o Storage for Athletics / Excess: Need something climate controlled, HVAC in IT building is not working. They are looking for parts and getting a quote for replacement. May not want to pump more money into this building as the roof leaks, etc. Drews will get bids on adding 2 overhead/garage doors to the north side of the bus barn (use for additional covered vehicle parking) and remaining 2 bays for climate controlled storage.
 - o Windows settled, gaps along edges: Need to follow up on remedy.

The meeting ended at approximately 8:30 am.

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 December 23rd, 2024, at 8:30 am in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Dan Warner. Chad Carpenter and Nancy Schutz via phone.

Board Member(s) Absent: None.

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

Staff Absent: None.

The board reviewed AEAs offer and directed Drews to respond with the below:

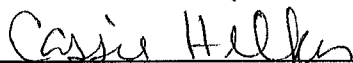
- Array: Agreed to use existing array.
 - o Array will remain with the following: Medicine Valley, Wilcox-Hildreth, Overton, Eustis-Farnam, Loomis, Southwest, Bertrand, Elwood, Cambridge, Southern Valley, Alma, Elm Creek, and Arapahoe.
- Health / Dental Insurance: Agreed to keep existing coverage.
- Base Salary: Offered a \$1,150 increase to the base salary.
- Salary Index: No change to the current 4 x 4 index.
- Days Off / Calendar – This topic is not a negotiable item, but Drews is planning to move the day off from Monday of Fall Break to the Wednesday prior to Thanksgiving for the 2025-2026 school year.
- Extra Duty: Offer to increase the hourly rate to \$13/hr. No other changes offered. If AEA wants additional changes to the Extra Duty Schedule, the current offer to increase the base salary will be decreased.
- New Teachers: Adjust signing/hiring bonus paperwork to include the option to accept the signing/hiring bonus OR count the 1 semester of student teaching at AHPS towards 1 year of service if hired mid-year.
- Retention Bonus: No offer of a retention bonus. If AEA wants to continue discussing a retention bonus, the current offer to increase the base salary will be decreased.

The Board Committee reviewed Drews' salary proposal for 2025-2026 & 2026-2027. The Committee agreed with the proposal as it was presented and advised for an amendment to the contract to be made and brought to the January board meeting.

- 2025-2026: Salary Increase of \$6,400; Total Salary = \$149,200; No other changes to benefits, etc.
- 2026-2027: Salary Increase of \$6,800; Total Salary = \$156,000; No other changes to benefits other than change from family to employee/spouse during the year due to kids aging out, etc.

The meeting ended at approximately 9:25 am.

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 January 7th, 2025, at 7:30 am in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

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

Board Member(s) Absent: None.

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

AEA Member(s) Absent: None.

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

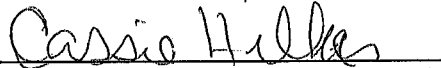
Staff Absent: None.

AEA Committee Members and Board Committee Members met and agreed to the following:

- Array: Agreed to use existing array.
 - o Array will remain with the following: Medicine Valley, Wilcox-Hildreth, Overton, Eustis-Farnam, Loomis, Southwest, Bertrand, Elwood, Cambridge, Southern Valley, Alma, Elm Creek, and Arapahoe.
- Health / Dental Insurance: Agreed to keep existing coverage.
- Base Salary: Agreed to a \$1,150 increase to the base salary; Base Salary = \$40,000.
- Salary Index: Agreed to the current 4 x 4 index.
- Days Off / Calendar – This topic is not a negotiable item, but Drews took into consideration the request to move the day off from Monday of Fall Break to the Wednesday prior to Thanksgiving for the 2025-2026 school year.
- Extra Duty: Agreed to increase the hourly rate from \$10/hour to \$13/hour. Agreed to make no other changes to the Extra Duty Schedule.
- New Teachers: Adjust signing/hiring bonus paperwork to include the option to accept the signing/hiring bonus OR count the 1 semester of student teaching at AHPS towards 1 year of service if hired mid-year.
- Retention Bonus: Agreed to no offer of a retention bonus.

The meeting ended at approximately 7:45 am.

ATTEST:



Cassie Hilker, Secretary

Elementary Principal Report

January 2025

Martin Luther King Jr. Day: January 20th

On January 20th, our school will commemorate Martin Luther King Jr. Day with age appropriate classroom activities. I will encourage our teachers to engage students in lessons that emphasize Dr. King's values of equality, kindness, and service. Treating everyone with respect and dignity is an important character trait that I want our students to exemplify.

Teacher Professional Development: January 22nd

On January 22, ESU 11 Director of Staff Development, Kate Hatch, will be here to lead our teachers in additional training on student engagement and cooperative learning through the use of Kagan Structures. These instructional strategies focus on improving student engagement, collaboration, and teamwork. Kagan Structures often incorporate elements of movement and student interaction in the learning process.

100 Days of School: January 23rd

January 23 marks 100 days since the beginning of the school year. Teachers are always very creative in the ways they choose to celebrate this milestone. Activities usually include such things as counting to 100, reading 100 books, pages, or words, doing 100 exercise reps throughout the day, making a 100 day craft, or just about anything fun to mark the day.

Parent / Teacher Conferences: Feb. 6th

Our spring conferences will soon be here. Elementary teachers will meet on January 21st to schedule a time for each student. There will be a 1:30 dismissal with conferences being held from 2:30 - 5:00 and 6:00 - 8:00pm. We traditionally have a very good attendance rate and look forward to partnering with parents to discuss student progress, celebrate successes, and collaborate on areas for improvement.

Furnas County Healthy Habits Program: February 18th

On February 18, we will host the Healthy Habits Program, organized by the 4-H Nebraska Extension. Fifth and sixth-grade students from Arapahoe, Cambridge, and Southern Valley will come together to learn about healthy living. Students will rotate through six interactive, hands-on stations covering topics such as preparing nutritious meals, making safe decisions, and adopting lifelong healthy habits. This event will provide valuable life skills and foster connections among students from neighboring schools.

7th-12th Principal's Report
Rudy Perez
January 13, 2025

The second semester has begun and the winter activities season is in full swing. The Junior High boys finished their wrestling season with many wrestlers enjoying a very successful season. The Junior High girls just finished their very successful season and the boys started their season off with a big win against Hi Line. The high school basketball and wrestling teams continue their seasons. The girls wrestlers are enjoying their first season of participation and have enjoyed some successes on the mat.

At the secondary level, we are looking for ways to motivate our Junior High students to give their best efforts during their MAP and NSCAS testing. We are looking at providing them an exemption from school at the end of the semester, like the high school students earn, based on their testing scores. I will be meeting with the Junior High students to get their ideas as well.

The secondary staff will be preparing for student-led Parent/Teachers conferences on February 6th. They will be contacting their Warrior Time student's parents to schedule those meetings. They will discuss the following topics:

1. Academic progress during the 2nd semester.
2. Effective use of Warrior Time
3. MAP and NSCAS Testing scores and goals
4. Class schedules for 2025-2026 school year.

Arapahoe-Holbrook Public Schools
Superintendent Report to Board of Education
Jan. 13, 2025

Building & Grounds

1. HVAC - Our system has generally been effective, with a few areas in the building being difficult to control when the temperatures are exceptionally cold.
2. Outbuildings & Storage - The building previously used for Industrial Tech has mounting issues that are pushing us to make decisions about its future use. The roof is due to be replaced and the heating unit has gone out. Roof costs are significant and the projected cost to repair the heating unit is \$1000. We use the building for athletic and other equipment storage that needs some climate control. The Bldg/Grounds committee met to discuss this and other issues. It was decided that the district should put minimal funds into the IT building and look at renovating some of the bus barn for future storage. We will solicit for bids on minor construction to separate the 2 south bays for heated activity/equipment storage. A full replacement of the Ag/IT building for expansion in our educational programming will be considered for the future.

Technology

1. Chromebooks Boards - We are continuing on our schedule to rotate Chromebooks into our system so that secondary students are using units that are 3 years old or less, and elementary students generally don't have machines that are more than 4 years old. New Chromebooks are distributed to 7th and 10th grade students with their previous units being distributed to the elementary or kept as spares. 25-26 will be year 4 of our program and the Chromebooks have held up well. We may have enough in reserve that we declare some as excess equipment and offer them for sale at the conclusion of this school year.
2. Mimio Screens - Each elementary classroom has had a new Mimio Screen installed, so we are ready to begin working on Secondary and Electives/Specials classrooms. The expectation is that we will be able to use REAP funds left after Chromebook purchases to get 2 screens installed over the summer. If pricing allows, we will replace more than 2 of the SmartBoards with Mimio Screens in those classrooms.

Legislation

1. Unicameral 109th Session- The Legislature will be less than a week in with bills still being introduced, but I will have a brief listing of bills that have been proposed that directly address public schools in Nebraska.

Other

3. Rule 10 Visit - Dec 16 Mike Williams retired administrator from area performed the check
4. Board Leadership - New officers will be installed at the January meeting after Logan Dettmann is officially seated as a member. Committee memberships will be assigned as well.
5. Board Training/Development
 - a. NASB Legislative Issues Conference - Jan 26-27 - Lincoln
 - b. ESU Hot Topics Session - Jan 29 @ JB's in Holdrege - meal with Perry Law presenting current legal info impacting school operation - Social Hour begins at 5:30 with the meal at 6:00 and the presentation to follow - All ESU 11 schools are invited. RSVP Jan. 15
 - c. NASB Board President Retreat - Feb 16-17 - Kearney
 - d. NRCSA Legislative Forum - Feb 20 - Cornhusker Hotel - Lincoln
 - e. NRCSA Spring Conference - March 20-21 - Kearney

Arapahoe Public Schools

- Audit Presentation
- For the Year Ended August 31, 2024



Dana F. Cole and Company, LLP

Arapahoe Public Schools

- Unmodified audit report (pages 1-3)
 - This means the District followed the rules of accounting and financial reporting.
 - We believe the financial statements fairly and materially represent the financial position of the District.
 - This is the best opinion we can give.

Arapahoe Public Schools

- Statement of Activities

(pages 4-6)

	8/31/24	8/31/23
Charges for Services	\$83,139	\$117,982
Operating grants	\$662,502	\$1,460,956
General receipts	\$5,970,634	\$5,305,874
Disbursements	\$6,785,278	\$7,222,831
Change in net position	\$(69,002)	\$(338,019)

Arapahoe Public Schools Fund Balances (Summary)

(pages 7-9)

	8/31/2024	8/31/2023	Change
Major			
General *	\$ 1,197,391	\$ 1,071,891	\$ 125,500
Depreciation *	2,162	60,819	(58,657)
Employee Benefit *	594	3,124	(2,530)
Bond	901,004	876,892	24,112
Non-Major **			
School Nutrition	10,908	32,147	(21,239)
Building	51,080	237,006	(185,926)
Student Fee Fund	26,608	24,344	2,264
Activity	199,020	151,546	47,474
TOTAL FUND BALANCES	<u>\$ 2,388,767</u>	<u>\$ 2,457,769</u>	<u>\$ (69,002)</u>

* Reported as General Fund on Fund statements with details on pages 25-26

** Reported on combining schedule on page 27

Will go into more detail of specific funds later in presentation.

Arapahoe Public Schools

- Notes to Financial Statement

(Pages 10-24)

- Note 2: Cash and Investments

Total cash balances for the on the books \$1,672,304

Total cash balances at the bank \$1,685,496

The Difference is outstanding checks, etc.

*The district was adequately insured or collateralized at year end.

* Page 19

Arapahoe Public Schools

- Notes to Financial Statement

(Pages 10-24)

- Note 3: Long-Term Debt

Years Ended August 31,	Promissory Note		Bonds Payable		Total
	Principal	Interest	Principal	Interest	
2024	32,921	4,512	745,000	120,125	902,558
2025	33,387	4,047	750,000	114,562	901,996
2026	33,692	2,032	760,000	107,450	903,174
2027			765,000	99,311	864,311
2028			775,000	89,953	864,953
2029-2033			4,045,000	265,770	4,310,770
2034-2035			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>

*pages 20-21

Arapahoe Public Schools

- General Fund Analysis
(pages 28-31)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts			
Local sources	\$ 3,537,118	\$ 3,462,890	\$ 74,228
County and ESU sources	18,166	20,954	(2,788)
State sources	1,436,246	715,679	720,567
Federal sources	54,323	1,070,561	(1,016,238)
Other non revenue	337,644	21,224	316,420
Total receipts	<u>\$ 5,383,497</u>	<u>\$ 5,291,308</u>	<u>\$ 92,189</u>
Disbursements	\$ (5,257,997)	\$ (5,483,057)	\$ 225,060
Fund Balance, Beginning of Year	<u>1,071,891</u>	<u>1,263,640</u>	<u>(191,749)</u>
Fund Balance, End of Year	<u>\$ 1,197,391</u>	<u>\$ 1,071,891</u>	<u>\$ 125,500</u>

the loan was not paid back during the year.

Arapahoe Public Schools

- Depreciation Fund Analysis
(page 32)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 6,624	\$ 3,966	\$ 2,658
Disbursements	(65,281)	(157,104)	91,823
Fund Balance	\$ 2,162	\$ 60,819	\$ (58,657)

- No transfers were made from the General Fund for 2024 or 2023.

Arapahoe Public Schools

- Employee Benefit Fund Analysis
(page 33)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 1,072	\$ 83	\$ 989
Disbursements	(3,602)	(2,407)	(1,195)
Fund Balance	\$ 594	\$ 3,124	\$ (2,530)

Arapahoe Public Schools

- School Nutrition Fund Analysis
(page 34)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 296,600	\$ 293,798	\$ 2,802
Disbursements	(317,839)	(312,444)	(5,395)
Fund Balance	\$ 10,908	\$ 32,147	\$ (21,239)

- Transfers of \$55,000 in 2024, and \$0 in 2023, were made from the General Fund

Arapahoe Public Schools

- **Bond Fund Analysis**
(pages 35-36)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 894,113	\$ 855,817	\$ 38,296
Disbursements	(870,001)	(894,920)	24,919
Fund Balance	\$ 901,004	\$ 876,892	\$ 24,112

Arapahoe Public Schools

- **Special Building Fund Analysis**
(page 37)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 17,578	\$ 231,389	\$ (213,811)
Disbursements	(203,504)	(173,527)	(29,977)
Fund Balance	\$ 51,080	\$ 237,006	\$ (185,926)

- In 2024 the Special Building Fund loaned the General Fund \$180,000 that was not paid back during the year.

Arapahoe Public Schools

- Qualified Capital Purpose Undertaking Fund Analysis
(page 38)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ -	\$ -	\$ -
Disbursements	-	(55)	55
Fund Balance	\$ -	\$ -	\$ -

- This Fund was closed in 2022-23.

Arapahoe Public Schools

- Student Fee Fund Analysis
(page 39)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 6,160	\$ 5,600	\$ 560
Disbursements	(3,896)	(297)	(3,599)
Fund Balance	\$ 26,608	\$ 24,344	\$ 2,264

Arapahoe Public Schools

- Cooperative Fund Analysis
(page 40)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 50,512	\$ -	\$ 50,512
Disbursements	(50,512)	-	(50,512)
Fund Balance	\$ -	\$ -	\$ -

THIS WAS A NEW FUND IN 2023-24.

Arapahoe Public Schools

- **Activities Fund Analysis**
(pages 41 and 43)

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Receipts	\$ 340,526	\$ 262,906	\$ 77,620
Disbursements	(293,052)	(259,075)	(33,977)
Fund Balance	\$ 199,020	\$ 151,546	\$ 47,474

- Transfers of \$45,407 in 2024, and \$60,000 in 2023, were made from the General Fund.

Arapahoe Public Schools

Schedule of Findings Reported (pages 47-50)

- The findings related to segregation of duties are normal for a District this size. However, we do recommend that the District implement certain controls and review processes to further assist in ensuring that the District records report accurate financial information.
- There were no compliance issues to report.

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
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	4 - 6
Fund Financial Statements	
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	7 - 9
NOTES TO FINANCIAL STATEMENTS	10 - 24
SUPPLEMENTARY INFORMATION	
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	25 - 26
Nonmajor Funds - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	27
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual (Unaudited)	
General Fund	28 - 31
Depreciation Fund	32
Employee Benefit Fund	33
School Nutrition Fund	34
Bond Fund	35 - 36
Special Building Fund	37
Qualified Capital Purpose Undertaking Fund	38
Student Fee Fund	39
Cooperative Fund	40
Activities Fund	41
Notes to Budgetary Schedules	42
Activities Fund - Schedule of Changes in Cash Balances (Unaudited)	43
Analysis of Accounts with County Treasurers - Modified Cash Basis (Unaudited)	
General Fund	44
Bond Fund	45
Special Building Fund	46
REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i>	
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 <i>Government Auditing Standards</i>	47 - 48
SCHEDULE OF FINDINGS AND RESPONSES	49 - 50
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	51



**DANA F. COLE
& COMPANY^{LLP}**
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

	Program Receipts	Net (Disbursements) Receipts and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Primary Government	Total Governmental Activities
Disbursements				
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>
ASSETS				
Cash and certificates of deposit				1,672,304
Cash at county treasurers				<u>716,463</u>
TOTAL ASSETS				<u>2,388,767</u>
NET POSITION				
Restricted for				
Capital projects				51,080
Debt services				901,004
Unrestricted				<u>1,436,683</u>
TOTAL NET POSITION				<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
RECEIPTS				
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	5,226,474	870,001	688,803	6,785,278
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(15,280)	24,112	(77,834)	(69,002)
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)	79,593		(79,593)	
NET CHANGE IN FUND BALANCES	64,313	24,112	(157,427)	(69,002)
FUND BALANCES, beginning of year	1,135,834	876,892	445,043	2,457,769
FUND BALANCES, end of year	1,200,147	901,004	287,616	2,388,767

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
TOTAL ASSETS	1,200,147	901,004	287,616	2,388,767
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)
TOTAL LIABILITIES AND FUND BALANCES	1,200,147	901,004	287,616	2,388,767

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>
-------------------------	------------------

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>
------------------	------------------

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
-----------------------	---------

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
DISBURSEMENTS				
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
RECEIPTS						
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>
DISBURSEMENTS						
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>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(76,239)</u>	<u>(5,926)</u>	<u>2,264</u>	<u> </u>	<u>2,067</u>	<u>(77,834)</u>
OTHER FINANCING SOURCES (USES)						
Interfund loan		(180,000)				(180,000)
Transfers in	<u>55,000</u>	<u> </u>	<u> </u>	<u> </u>	<u>45,407</u>	<u>100,407</u>
Total other financing sources (uses)	<u>55,000</u>	<u>(180,000)</u>	<u> </u>	<u> </u>	<u>45,407</u>	<u>(79,593)</u>
NET CHANGE IN FUND BALANCES	<u>(21,239)</u>	<u>(185,926)</u>	<u>2,264</u>	<u> </u>	<u>47,474</u>	<u>(157,427)</u>
FUND BALANCES, beginning of year	<u>32,147</u>	<u>237,006</u>	<u>24,344</u>	<u> </u>	<u>151,546</u>	<u>445,043</u>
FUND BALANCES, end of year	<u>10,908</u>	<u>51,080</u>	<u>26,608</u>	<u> </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	988,221	1,436,246	715,679
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	223,381	54,323	1,070,561

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	
		615,972	510,757
County treasurers		581,419	561,134
TOTAL FUND BALANCE		1,197,391	1,071,891

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>
RECEIPTS			
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>
TOTAL FUNDS AVAILABLE		<u>67,443</u>	<u>217,923</u>
DISBURSEMENTS			
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>
ANALYSIS OF FUND BALANCE			
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>
RECEIPTS			
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>
DISBURSEMENTS			
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>
ANALYSIS OF FUND BALANCE			
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	<u>12,500</u>	<u>19,481</u>	<u>13,490</u>
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	<u>800</u>	<u>800</u>	<u>800</u>
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>
RECEIPTS			
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>
TOTAL FUNDS AVAILABLE		<u>254,584</u>	<u>410,533</u>
DISBURSEMENTS			
Technical services		1,300	
Construction services		16,292	22,390
Building acquisition and improvement	206,409	5,912	151,137
Interfund loan		180,000	
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>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		4	19,612
Certificates of deposit		51,075	185,915
		<u>51,079</u>	<u>205,527</u>
County treasurers		1	31,479
TOTAL FUND BALANCE		<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		<u>958</u>	
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				Balance
	9/1/23	Receipts	Transfers	Disbursements	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^{LLP}**
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.

AHPS BOARD SUMMARY/REPORT

Topic: Annual Financial Literacy Report

Date: January 13, 2025

Background: The purpose of this report is to provide an update on financial literacy education in Westside Community Schools. In May of 2021, The Financial Literacy Act was signed into Nebraska law and requires this update be provided to the Board annually. In addition to providing this annual report, the Financial Literacy Act has the following requirements:

- Starting with the 2023-24 school year, each school district must include appropriate financial literacy instruction in elementary and middle schools.
- Starting with the 2023-24 school years, high school students must complete a financial literacy course as a part of graduation requirements.
- The annual update must include progress in financial literacy courses.

Curriculum Overview

At the Elementary level, personal finance concepts are primarily covered through the adoption of the 2019 social studies standards. For example, Kindergarten and 1st grade students learn the value of coins (penny/nickel/dime/etc.) and count money almost daily. They also use a program from Pinnacle Bank called “Saving With Mandy & Randy” to talk about wants vs needs. In 2nd grade, students also count money and learn the concept of taxes. During 4th grade, checkbooks, debit cards, and the Federal Reserve System are introduced. By 6th grade, this information is referenced when talking about how an “economy” works and how supply vs demand impacts pricing.

At the Junior High level, in addition to the economics strand of the social studies standards, additional financial literacy is also taught in JH Business when students review how to count back change and use checks for purchases.

At the high school, all students are required to take Personal Finance as a graduation requirement. The course includes topics such as the consumer decision-making process, budgeting and financial records, savings and investment, checking accounts and banking services, property insurance, and various types of credit and credit reports. Math classes include the process for calculating interest with different rates and how that impacts loans or investments. Record Keeping class students (9th/10th) work on establishing budgets and reconciling checkbooks. Intro to Business students figure wages, taxes and deductions from paychecks while also discussing compound interest. Accounting students learn to manage payroll elements and figure discounts.

In addition to all of this, students who receive services in IEPs talk about budgets, making grocery lists and how to plan for shopping, while all students have access to our library which contains various publications, periodicals and books that help with the teaching of financial topics, including Consumer Reports, the Valley Voice newspaper, and the McCook Gazette newspaper.

**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 December 9th, 2024, at 6:30 pm in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Erick Lee and Dan Warner.

Board Member(s) Absent: Chad Carpenter and Leigh Zodrow.

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

Staff Absent: None.

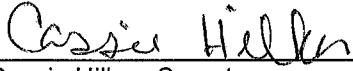
The committee reviewed the documents/reports provided.

The committee discussed the following items/topics:

- Claims.
- Vehicles.
 - o 2008 Midbus is deemed a total loss according to insurance.
 - o Replacement? Nebraska Central has ordered some Midbuses and they will be available in April/May 2025. We would need to speak for one in the next 30-60 days if we want one.
 - o Activity Bus \$200k+
 - o Possible leasing options?

The meeting ended at approximately 6:55 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, December 9, 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: Present, Erick Lee: Present, Nancy Schutz: Absent, Dan Warner: Present, Rodney Whipple: Present, Leigh Zodrow: Absent. 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 7:00 pm.

Pledge of Allegiance (Carpenter): Mr. Carpenter 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 Chad Carpenter to excuse the absence of Board Member Nancy Schutz and Board Member Leigh Zodrow. The motion Carried.

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

Yea: 4, Nay: 0, Absent: 2

Welcome Visitors:

Public Comment on Agenda Items:

Rod Whipple: Drews and the Board thanked Rodney Whipple for his many years of service to the District and community.

Reports:

Student Council Representatives: N/A.

Board Committee(s): Warner stated that the Finance Committee met and everything looks as expected. We may be accessing the line of credit similar to last year at this time of year. Drews stated that the Transportation Committee needs to meet to discuss vehicle options since the midbus has been totaled per insurance. The Building and Grounds Committee did not meet. The Negotiations Committee did not meet.

Board Member(s): None.

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 - Allison Sharp (Instrumental Music): N/A.

Discussion Item(s):

AQuESST Ratings for AHPS: Drews shared information regarding the AQuESST Rating for the District.

Action Item(s):

Consent Agenda, including Minutes and Financial Reports:

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

The motion Carried.

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

Yea: 4, Nay: 0, Absent: 2

Claims:

Motion was made by Rodney Whipple and seconded by Chad Carpenter to approve expenditures and payments totaling \$428,224.72 as submitted by Administration to the Board.

The motion Carried.

Carpenter: Yea, Lee: Abstain (Claim No. 38407 to Arapahoe Chamber of Commerce for \$1,650.00), Schutz: Absent, Warner: Yea, Whipple: Abstain (Claim No. 38410 to ATC for \$371.59), Zodrow: Absent

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

Expenditures of up to \$2600 for employee appreciation gifts from Arapahoe Chamber of Commerce and Misko Sporting Goods:
Motion was made by Chad Carpenter and seconded by Rodney Whipple to approve expenditures of up to \$2,600 for employee appreciation gifts from Arapahoe Chamber of Commerce and Misko Sporting Goods.

The motion Carried.

Carpenter: Yea, Lee: Abstain (Chamber of Commerce Member), Schutz: Absent, Warner: Yea, Whipple: Yea, Zodrow: Absent
Yea: 3, Nay: 0, Absent: 2, Abstain (With Conflict): 1

Application for waiver on Policy 3014 Use of School Property section 4.b.iv.3 (No Fees for Admission):

Motion was made by Rodney Whipple and seconded by Erick Lee to approve the application for waiver of Policy 3014 Use of School Property section 4.b.iv.3 (No Fees for Admission) for the Youth Wrestling Club Tournament, Youth Basketball Tournament, and Youth Volleyball Tournament.

The motion Carried.

Carpenter: Yea, Lee: Yea, Schutz: Absent, Warner: Yea, Whipple: Yea, Zodrow: Absent
Yea: 4, Nay: 0, Absent: 2

AHPS Calendar for 2025-2026:

Motion was made by Erick Lee and seconded by Rodney Whipple to approve the AHPS Calendar for 2025-2026 as presented.

The motion Carried.

Carpenter: Yea, Lee: Yea, Schutz: Absent, Warner: Yea, Whipple: Yea, Zodrow: Absent
Yea: 4, Nay: 0, Absent: 2

Board Policy Updates:

Motion was made by Chad Carpenter and seconded by Rodney Whipple to approve the Board Policy updates (2008 Meetings; 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds; 3060 Firearms and Weapons – Non-Students) as presented.

The motion Carried.

Carpenter: Yea, Lee: Yea, Schutz: Absent, Warner: Yea, Whipple: Yea, Zodrow: Absent
Yea: 4, Nay: 0, Absent: 2

Personnel:

Resignation of Heidi Thomas:

Motion was made by Chad Carpenter and seconded by Rodney Whipple to approve the resignation of Heidi Thomas at the conclusion of the 2024-2025 school year.

The motion Carried.

Carpenter: Yea, Lee: Yea, Schutz: Absent, Warner: Yea, Whipple: Yea, Zodrow: Absent
Yea: 4, Nay: 0, Absent: 2

2025-2026 7-12 Principal: No action at this time.

Executive Session - Collective Bargaining: N/A.

Public Comment - Open:

Future Meetings: Finance Committee Meeting - January 13, 2025 at 6:30 pm; Regular Board Meeting - January 13, 2025 at 7:00 pm.

Adjourn:

Motion was made by Rodney Whipple and seconded by Chad Carpenter to adjourn the meeting at 7:44 pm.

The motion Carried.

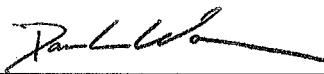
Carpenter: Yea, Lee: Yea, Schutz: Absent, Warner: Yea, Whipple: Nay, Zodrow: Absent
Yea: 3, Nay: 1, Absent: 2

The meeting was duly adjourned.

DATED this Monday, December 9, 2024

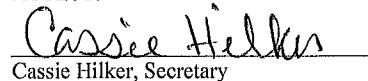
ARAPHAOE-HOLBROOK PUBLIC SCHOOLS

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 December 9th, 2024, at 7:50 pm in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Chad Carpenter and Dan Warner. Nancy Schutz via phone.

Board Member(s) Absent: None.

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

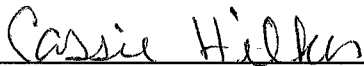
Staff Absent: None.

The board requested Superintendent Drews respond to AEA with the following offer:

- Array: Agreed to use existing array.
 - o Array will remain with the following: Medicine Valley, Wilcox-Hildreth, Overton, Eustis-Farnam, Loomis, Southwest, Bertrand, Elwood, Cambridge, Southern Valley, Alma, Elm Creek, and Arapahoe.
- Health / Dental Insurance: Agreed to keep existing coverage.
- Base Salary: Offered a \$500 increase to the base salary.
- Salary Index: No change to the current 4 x 4 index.
- Days Off / Calendar – This topic is not a negotiable item, but Drews is planning to move the day off from Monday of Fall Break to the Wednesday prior to Thanksgiving for the 2025-2026 school year.
- Extra Duty: No change to the current Extra Duty Schedule.
- New Teachers: Requested AEA to draft wording.
- Retention Bonus: Requested AEA to draft wording.

The meeting ended at approximately 8:10 pm.

ATTEST:



Cassie Hilker, Secretary

**MINUTES OF THE MEETING OF THE BOARD OF EDUCATION OF ARAPAHOE-HOLBROOK PUBLIC SCHOOLS
BUILDING & GROUNDS COMMITTEE**

A meeting of the Board of Education of Arapahoe-Holbrook Public Schools Building & Grounds Committee was convened on December 23rd, 2024, at 7:30 am in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Dan Warner and Chad Carpenter via phone.

Board Member(s) Absent: Leigh Zodrow.

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

Staff Absent: None.

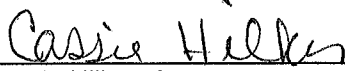
The committee reviewed the documents/reports provided.

The committee discussed the following items/topics:

- AHPS Facilities / Capital Goals, Resources Needed / Timing
- Prioritization:
 - o Roof Management: Prairie View Roofing and Hausmann Construction are working together on the leak located on the east side of the gym, possible warranty issue.
 - o Drainage Correction (PK Mold Issue): Estimate approved, job scheduled for June 2025. Estimated time to complete job is 1 week. Estimate cost is under \$12k, but when all said and done estimating cost to be around \$15k.
 - o South Side Downspouts & Parent Drive – HOLD: Running drainage under sidewalks / grates in sidewalks. Drews will be getting an estimate to bury all downspouts (15-20).
 - o Removal of fencing (south side): Removal of fencing along elementary and high school may be an in-house project if time allows. May leave the fencing along the bus loop to keep people from walking across the bus loop, forces them to use crosswalks.
 - o Flooring: Ag Room & Band Room – HOLD.
 - o Ag Room Cabinets: HOLD.
 - o North Gym Painting: HOLD.
 - o Track Resurface-Summer 2026: Cost estimate is \$85k.
 - o Visitor Bleachers: May be able to use remaining QCPUF due to ADA compliance.
 - o Lighting System for Stage: Use GALA, estimated cost \$40k-\$60k.
 - o Storage for Athletics / Excess: Need something climate controlled, HVAC in IT building is not working. They are looking for parts and getting a quote for replacement. May not want to pump more money into this building as the roof leaks, etc. Drews will get bids on adding 2 overhead/garage doors to the north side of the bus barn (use for additional covered vehicle parking) and remaining 2 bays for climate controlled storage.
 - o Windows settled, gaps along edges: Need to follow up on remedy.

The meeting ended at approximately 8:30 am.

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 December 23rd, 2024, at 8:30 am in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

Board Member(s) Present: Dan Warner. Chad Carpenter and Nancy Schutz via phone.

Board Member(s) Absent: None.

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

Staff Absent: None.

The board reviewed AEAs offer and directed Drews to respond with the below:

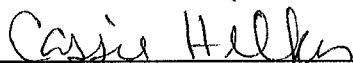
- Array: Agreed to use existing array.
 - o Array will remain with the following: Medicine Valley, Wilcox-Hildreth, Overton, Eustis-Farnam, Loomis, Southwest, Bertrand, Elwood, Cambridge, Southern Valley, Alma, Elm Creek, and Arapahoe.
- Health / Dental Insurance: Agreed to keep existing coverage.
- Base Salary: Offered a \$1,150 increase to the base salary.
- Salary Index: No change to the current 4 x 4 index.
- Days Off / Calendar – This topic is not a negotiable item, but Drews is planning to move the day off from Monday of Fall Break to the Wednesday prior to Thanksgiving for the 2025-2026 school year.
- Extra Duty: Offer to increase the hourly rate to \$13/hr. No other changes offered. If AEA wants additional changes to the Extra Duty Schedule, the current offer to increase the base salary will be decreased.
- New Teachers: Adjust signing/hiring bonus paperwork to include the option to accept the signing/hiring bonus OR count the 1 semester of student teaching at AHPS towards 1 year of service if hired mid-year.
- Retention Bonus: No offer of a retention bonus. If AEA wants to continue discussing a retention bonus, the current offer to increase the base salary will be decreased.

The Board Committee reviewed Drews' salary proposal for 2025-2026 & 2026-2027. The Committee agreed with the proposal as it was presented and advised for an amendment to the contract to be made and brought to the January board meeting.

- 2025-2026: Salary Increase of \$6,400; Total Salary = \$149,200; No other changes to benefits, etc.
- 2026-2027: Salary Increase of \$6,800; Total Salary = \$156,000; No other changes to benefits other than change from family to employee/spouse during the year due to kids aging out, etc.

The meeting ended at approximately 9:25 am.

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 January 7th, 2025, at 7:30 am in the Board Room, 610 Walnut Street, Arapahoe, Nebraska.

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

Board Member(s) Absent: None.

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

AEA Member(s) Absent: None.

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

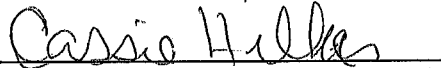
Staff Absent: None.

AEA Committee Members and Board Committee Members met and agreed to the following:

- Array: Agreed to use existing array.
 - o Array will remain with the following: Medicine Valley, Wilcox-Hildreth, Overton, Eustis-Farnam, Loomis, Southwest, Bertrand, Elwood, Cambridge, Southern Valley, Alma, Elm Creek, and Arapahoe.
- Health / Dental Insurance: Agreed to keep existing coverage.
- Base Salary: Agreed to a \$1,150 increase to the base salary; Base Salary = \$40,000.
- Salary Index: Agreed to the current 4 x 4 index.
- Days Off / Calendar – This topic is not a negotiable item, but Drews took into consideration the request to move the day off from Monday of Fall Break to the Wednesday prior to Thanksgiving for the 2025-2026 school year.
- Extra Duty: Agreed to increase the hourly rate from \$10/hour to \$13/hour. Agreed to make no other changes to the Extra Duty Schedule.
- New Teachers: Adjust signing/hiring bonus paperwork to include the option to accept the signing/hiring bonus OR count the 1 semester of student teaching at AHPS towards 1 year of service if hired mid-year.
- Retention Bonus: Agreed to no offer of a retention bonus.

The meeting ended at approximately 7:45 am.

ATTEST:



Cassie Hilker, Secretary

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

General Fund

Beginning Balance December 1, 2024	\$ 290,342.92
------------------------------------	---------------

Receipts:

Furnas County Treasurer	\$	98,890.38
Gosper County Treasurer	\$	25,870.34
First Central Bank fee	\$	4.47
State of Nebraska	\$	179,584.92
General Clearing	\$	1,379.90
Section 125	\$	2,074.97
LOC Adv	\$	50,000.00
Section 125 Forfeiture	\$	633.00

	\$	
	\$	-
	\$	-

\$ 359,865.81

Disbursements:	\$ 449,372.17
----------------	---------------

Closing Balance December 31, 2024	<u>\$ 200,836.56</u>
-----------------------------------	----------------------

ACCOUNTS:

Cash Account	\$	180,750.67
Clearing Cash Account	\$	10,423.06
Section 125 Cash Account	\$	9,662.83
First Central CD	\$	-
	\$	<u>200,836.56</u>

Building Fund

Beginning Balance December 1, 2024	\$ 49,450.71
------------------------------------	--------------

Receipts:	\$ 166.59
-----------	-----------

Disbursements:	
----------------	--

Closing Balance December 31, 2024	<u>\$ 49,617.30</u>
-----------------------------------	---------------------

ACCOUNTS:

Cash Account-First Central	\$	27.30
MM Account-First State		
First Central CD	\$	49,590.00
First State CD	\$	-
	\$	<u>49,617.30</u>

Bond Fund

Beginning Balance December 1, 2024		\$	142,626.32
Receipts:		\$	33,203.62
Disbursements:			
Closing Balance December 31, 2024		\$	175,829.94

ACCOUNTS:

		\$	32,799.94
Cash Account-First Central		\$	143,030.00
First Central CD		\$	-
First State CD			
		\$	175,829.94

Depreciation

Beginning Balance December 1, 2024		\$	2,182.73
Receipts:		\$	6.21
Disbursements:			
Closing Balance December 31, 2024		\$	2,188.94

ACCOUNTS:

		\$	3.94
Cash Account		\$	2,185.00
First Central CD		\$	-
First State CD			
		\$	2,188.94

Furnas County QCPUF

Beginning Balance December 1, 2024		\$	2,299.73
Receipts:			
Disbursements:			
Closing Balance December 31, 2024		\$	2,299.73

ACCOUNTS:

		\$	2,299.73
Cash Account		\$	-
First Central CD		\$	-
First State CD			
		\$	2,299.73

Employee Benefit

Beginning Balance December 1, 2024	\$ 603.09
Receipts:	\$ 2,600.73
Disbursements:	\$ 1,650.00
Closing Balance December 31, 2024	<u>\$ 1,553.82</u>

ACCOUNTS:

Cash Account	\$ 953.82
First Central CD	\$ 600.00
First State CD	\$ -
	<u>\$ 1,553.82</u>

Student Fees

Beginning Balance December 1, 2024	\$ 26,579.68
Receipts:	\$ -
Disbursements:	\$ -
Closing Balance December 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 December 1, 2024	\$ 16,169.06
Receipts:	\$ 24,747.38
Disbursements:	\$ 29,495.94
Closing Balance December 31, 2024	<u>\$ 11,420.50</u>

ACCOUNTS:

Cash Account	\$ 11,420.50
First Central CD	\$ -
First State CD	\$ -
	<u>\$ 11,420.50</u>

Activities

Beginning Balance December 1, 2024	\$ 212,821.78
Receipts:	\$ 31,422.67
Disbursements:	\$ 46,120.13

Closing Balance December 31, 2024	<u>\$ 198,124.32</u>
-----------------------------------	----------------------

ACCOUNTS:

Cash Account	\$ 198,124.32
First Central CD	\$ -
First State CD	\$ -
	<u>\$ 198,124.32</u>

Respectfully submitted:



Jennifer L. Schroeder
District 18 Treasurer

Arapahoe Public School District

Account Balance Report

September 2024 - August 2025

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	YTD Average	Change in Balance	Aug-24
Fund Cash Accounts								
01-General	429,187	127,434	105,143	180,751	26,751	173,853	(18,056)	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,284	423	10,000
01-General Section 125	6,773	7,555	8,801	9,663	9,663	8,491	4,548	5,115
02-Depreciation	9	16	23	4	11	13	2	2
03-Employee Benefit	217	4	3	954	6	237	950	4
05-Activities	189,454	196,736	212,822	198,124	191,793	197,786	(896)	199,020
06-Nutrition	27,525	3,795	16,169	11,421	(8,740)	10,034	512	10,908
07-Bond	71,245	3,355	1,176	32,800	1	21,716	(56)	32,856
08-Building (FCB)	2	2	1	27	5	7	23	4
08-Building (FSB)	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	2,300	3	461	2,300	-
10-Cooperative	-	-	-	-	-	-	-	-
12-Student Fee	26,648	26,580	26,580	26,580	26,474	26,572	(29)	26,608
Total - Cash	\$ 761,153	\$ 375,660	\$381,016	\$473,046	\$256,390	\$ 449,453	\$ (10,279)	\$ 483,324
CD Accounts								
01-General (First Central)	467,850	461,250	166,100	-	-	219,040	(402,050)	402,050
01-General (First State)	-	-	-	-	-	-	-	-
02-Depreciation	2,160	2,160	2,160	2,185	2,185	2,170	25	2,160
03-Employee Benefit	520	455	600	600	1,550	745	10	590
07-Bond	856,735	937,815	141,450	143,030	249,925	465,791	(590,075)	733,105
08-Building	51,230	51,400	49,450	49,590	49,780	50,290	(1,485)	51,075
09-QCPUF	-	-	-	-	2,825	565	-	-
Total - CD	\$1,378,495	\$1,453,080	\$359,760	\$195,405	\$306,265	\$ 738,601	\$ (993,575)	\$1,188,980
Total - All	\$2,139,648	\$1,828,740	\$740,776	\$668,451	\$562,655	\$1,188,054	\$(1,003,854)	\$1,672,304

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

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	YTD Average	Change in Balance	Aug-24
01-General								
01-General Cash	429,187	127,434	105,143	180,751	26,751	173,853	(18,056)	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,284	423	10,000
01-General Section 125	6,773	7,555	8,801	9,663	9,663	8,491	4,548	5,115
01-General CD (First Central)	467,850	461,250	166,100	-	-	219,040	(402,050)	402,050
01-General CD (First State)	-	-	-	-	-	-	-	-
Total - General	\$ 913,903	\$ 606,423	\$ 290,343	\$ 200,837	\$ 46,837	\$ 411,669	\$ (415,135)	\$ 615,972
02-Depreciation								
02-Depreciation Cash	9	16	23	4	11	13	2	2
02-Depreciation CD	2,160	2,160	2,160	2,185	2,185	2,170	25	2,160
Total - Depreciation	\$ 2,169	\$ 2,176	\$ 2,183	\$ 2,189	\$ 2,196	\$ 2,183	\$ 27	\$ 2,162
03-Employee Benefit								
03-Employee Benefit Cash	217	4	3	954	6	237	950	4
03-Employee Benefit CD	520	455	600	600	1,550	745	10	590
Total - Employee Benefit	\$ 737	\$ 459	\$ 603	\$ 1,554	\$ 1,556	\$ 982	\$ 960	\$ 594
05-Activities								
05-Activities Cash	189,454	196,736	212,822	198,124	191,793	197,786	(896)	199,020
Total - Activities	\$ 189,454	\$ 196,736	\$ 212,822	\$ 198,124	\$ 191,793	\$ 197,786	\$ (896)	\$ 199,020
06-Nutrition								
06-Nutrition Cash	27,525	3,795	16,169	11,421	(8,740)	10,034	512	10,908
Total - Nutrition	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ (8,740)	\$ 10,034	\$ 512	\$ 10,908
07-Bond								
07-Bond Cash	71,245	3,355	1,176	32,800	1	21,716	(56)	32,856
07-Bond CD	856,735	937,815	141,450	143,030	249,925	465,791	(590,075)	733,105
Total - Bond	\$ 927,980	\$ 941,170	\$ 142,626	\$ 175,830	\$ 249,926	\$ 487,507	\$ (590,131)	\$ 765,961
08-Building								
08-Building Cash (FCB)	2	2	1	27	5	7	23	4
08-Building Cash (FSB)	-	-	-	-	-	-	-	-
08-Building CD	51,230	51,400	49,450	49,590	49,780	50,290	(1,485)	51,075
Total - Building	\$ 51,232	\$ 51,402	\$ 49,451	\$ 49,617	\$ 49,785	\$ 50,297	\$ (1,462)	\$ 51,079
09-QCUPF								
09-QCUPF Cash	-	-	-	2,300	3	461	2,300	-
09-QCUPF CD	-	-	-	-	2,825	565	-	-
Total - QCUPF	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,828	\$ 1,026	\$ 2,300	\$ -
10-Cooperative								
10-CooperativeCash	-	-	-	-	-	-	-	-
Total - QCUPF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-Student Fee								
12-Student Fee Cash	26,648	26,580	26,580	26,580	26,474	26,572	(29)	26,608
Total - Student Fee	\$ 26,648	\$ 26,580	\$ 26,580	\$ 26,580	\$ 26,474	\$ 26,572	\$ (29)	\$ 26,608
Total - All	\$ 2,139,648	\$ 1,828,740	\$ 740,776	\$ 668,451	\$ 562,655	\$ 1,188,054	\$ (1,003,854)	\$ 1,672,304

**Arapahoe Public School District
Receipt / Expenditure Report
September 2024 - August 2025**

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts										
01-General	879,124	122,926	87,707	359,866	266,079	343,140	1,715,701	5,263,669	67.40%	(3,547,968)
02-Depreciation	6	7	7	6	7	7	34	170,000	99.98%	(169,966)
03-Employee Benefit	218	2	144	2,601	2	593	2,967	2,825	-5.02%	142
05-Activities	17,538	28,129	40,017	31,423	-	23,421	117,107	255,000	54.08%	(137,893)
06-Nutrition	52,918	18,884	45,888	24,747	4,323	29,352	146,761	392,200	62.58%	(245,439)
07-Bond	162,020	13,190	8,063	33,204	74,097	58,114	290,572	867,322	66.50%	(576,750)
08-Building (FCB)	153	170	188	167	168	169	845	128,060	99.34%	(127,215)
08-Building (FSB)	-	-	-	2,300	528	566	2,828	110,160	97.43%	(107,332)
09-QCUPF	-	-	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	-	-	-	-	-	-	-
12-Student Fee	60	-	-	-	-	12	60	1,000	94.00%	(940)
Total Receipts	\$1,112,037	\$183,307	\$182,014	\$454,313	\$345,204	\$455,375	\$2,276,875	\$7,190,236	68.33%	\$ (4,913,361)
Expenditures										
01-General	581,193	430,405	403,787	449,372	420,078	456,967	2,284,836	6,483,411	64.76%	(4,198,575)
02-Depreciation	-	-	-	-	-	-	-	172,169	100.00%	(172,169)
03-Employee Benefit	75	280	-	1,650	-	401	2,005	3,421	41.39%	(1,416)
05-Activities	27,105	20,847	23,931	46,120	6,332	24,867	124,334	447,990	72.25%	(323,656)
06-Nutrition	36,301	42,615	33,514	29,496	24,484	33,282	166,410	396,678	58.05%	(230,268)
07-Bond	-	-	806,606	-	-	161,321	806,606	1,730,487	53.39%	(923,881)
08-Building (FCB)	-	-	2,139	-	-	428	2,139	210,766	98.99%	(208,627)
08-Building (FSB)	-	-	-	-	-	-	-	100,000	100.00%	(100,000)
09-QCUPF	-	-	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	-	-	-	-	-	-	-
12-Student Fee	20	69	-	-	106	39	194	27,128	99.28%	(26,934)
Total Expenditures	\$644,694	\$494,215	\$1,269,977	\$526,638	\$451,000	\$677,305	\$3,386,524	\$9,572,050	64.62%	\$ (6,185,526)

Additional Information:												
General Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Total Sep- Dec	Total Jan- Aug	Total Sep- Aug				
Frontier County Taxes Coll'd	7,054	1,005	-	-	20,186	\$ 28,246	\$ 20,186	\$ 28,246				
Furnas County Taxes Coll'd	444,604	27,809	13,983	85,312	-	\$ 571,708	\$ -	\$ 571,708				
Gosper County Taxes Coll'd	211,041	13,495	5,598	23,378	217,703	\$ 471,214	\$ 217,703	\$ 471,214				
Interest on RE/PP Frontier Co. Taxes Coll'd	-	1	-	-	78	\$ 79	\$ 78	\$ 79				
Interest on RE/PP Furnas Co. Taxes Coll'd	272	451	417	540	-	\$ 1,681	\$ -	\$ 1,681				
Interest on RE/PP Gosper Co. Taxes Coll'd	12	172	222	583	270	\$ 1,258	\$ 270	\$ 1,258				
Carline Taxes (All Counties)	352	-	-	-	-	\$ 352	\$ -	\$ 352				
Motor Vehicle Taxes (All Counties)	19,944	10,768	12,450	13,087	3,361	\$ 56,249	\$ 3,361	\$ 59,610				
Fines & Licenses (All Counties)	1,745	1,910	1,410	1,860	19	\$ 6,926	\$ 19	\$ 6,945				
Homestead (All Counties)	-	-	-	-	-	\$ -	\$ -	\$ -				
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	\$ -	\$ -	\$ -				
Pro Rate MV (All Counties)	-	242	849	-	432	\$ 1,092	\$ 432	\$ 1,524				
State Aid	54,221	54,221	-	108,442	-	\$ 216,884	\$ -	\$ 216,884				
SPED SA Reimb FY 23-24 (Approx. 43%)	-	-	-	66,484	-	\$ 66,484	\$ -	\$ 66,484				
Apportionment (School Land)	-	-	-	-	-	\$ -	\$ -	\$ -				
Inter-Fund Loan / LOC	-	-	-	50,000	-	\$ 50,000	\$ -	\$ 50,000				
All other receipts	139,881	12,850	52,777	10,179	24,030	\$ 215,686	\$ 24,030	\$ 239,717				
Total Taxes Coll'd	662,698	42,310	19,581	108,690	237,889	\$ 833,279	\$ 237,889	\$ 1,071,168				
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763	\$ 1,712,213	\$ 331,763	\$ 1,712,213				
Expenditures-All Other	241,561	87,862	48,730	106,154	88,315	\$ 484,307	\$ 88,315	\$ 572,623				
Inter-Fund Loan Repayment XXXXXX	-	-	-	-	-	\$ -	\$ -	\$ -				
Running Balance	\$ 913,903	\$ 606,423	\$ 290,343	\$ 200,837	\$ 46,837							
\$ 615,972												
^ Cash on Hand as of 8/31/24												
Number of Months the District could operate with the monthly cash balances based on average expenditures of \$425k	2.15	1.43	0.68	0.47	0.11							
Nutrition Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Total Sep- Dec	Total Jan- Aug	Total Sep- Aug				
State of NE Reimb	11,353	-	32,640	14,435	-	\$ 58,428	\$ -	\$ 58,428				
Xfr from General Fund	30,000	-	-	-	-	\$ 30,000	\$ -	\$ 30,000				
All other receipts	11,565	18,884	13,248	10,312	4,323	\$ 54,010	\$ 4,323	\$ 58,333				
Expenditures-Payroll/Benefits	12,845	12,956	13,709	13,135	10,245	\$ 62,890	\$ 10,245	\$ 62,890				
Expenditures-All Other	23,456	29,658	19,805	16,361	14,239	\$ 89,281	\$ 14,239	\$ 103,519				
Running Balance	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ (8,740)							
\$ 10,908												
^ Cash on Hand as of 8/31/24												
Number of Months the District could operate with the monthly cash balances based on average expenditures of \$35K	0.79	0.11	0.46	0.33	(0.25)							

Arapahoe Public School District #18

Cash Receipts Customer History Report - December 2024

Customer Name				
1 - Furnas County Treasurer				
Batch No.	Receipt No.	Date	Description	Amount
004815	00002	12/12/2024	Fines (Gen)	\$1,550.67
004817	00001	12/12/2024	Interest / Penalties (Bldg)	\$4.05
004816	00001	12/12/2024	Interest / Penalties (Bond)	\$105.78
004815	00001	12/12/2024	Interest / Penalties (Gen)	\$509.90
004815	00003	12/12/2024	MV (Gen)	\$11,487.31
004817	00002	12/12/2024	Taxes (Bldg)	\$20.29
004816	00002	12/12/2024	Taxes (Bond)	\$587.23
004815	00004	12/12/2024	Taxes (Gen)	\$2,581.04
004865	00002	12/30/2024	In Lieu of 5% Tax (Bond)	\$760.13
004863	00002	12/30/2024	In Lieu of 5% Tax (Gen)	\$3,154.62
004865	00001	12/30/2024	Interest / Penalties (Bond)	\$7.33
004863	00001	12/30/2024	Interest / Penalties (Gen)	\$30.46
004865	00003	12/30/2024	Taxes (Bond)	\$24,538.97
004863	00003	12/30/2024	Taxes (Gen)	\$79,576.38
004864	00001	12/30/2024	Taxes (QCPUF)	\$2,299.73
Sub Total				\$127,213.89
Customer Name				
10 - State of NE-Lunch				
Batch No.	Receipt No.	Date	Description	Amount
004843	00003	12/23/2024	Breakfast FY 2024 (Nut)	\$2,841.43
004843	00004	12/23/2024	Lunch-Sect 4 6cent FY 2024	\$453.15
004843	00002	12/23/2024	Lunch-Section 11 FY 2024 (Nut)	\$9,025.65
004843	00001	12/23/2024	Lunch-Section 4 FY 2024 (Nut)	\$2,114.70
Sub Total				\$14,434.93
Customer Name				
11 - State of NE-SPED				
Batch No.	Receipt No.	Date	Description	Amount
004846	00001	12/27/2024	SPED SA FFR 23-24 (Gen)	\$66,484.00
Sub Total				\$66,484.00
Customer Name				
14 - State of NE				
Batch No.	Receipt No.	Date	Description	Amount
004838	00001	12/19/2024	State of NE-ESSER III-Mental Health Project (Gen)	\$4,168.71
Sub Total				\$4,168.71
Customer Name				
2 - Gosper County Treasurer				
Batch No.	Receipt No.	Date	Description	Amount
004803	00001	12/9/2024	Interest / Penalties (Bond)	\$61.67
004802	00002	12/9/2024	Interest / Penalties (Gen)	\$255.92
004802	00001	12/9/2024	MV (Gen)	\$1,599.79
004803	00002	12/9/2024	Taxes (Bond)	\$1,197.32

004802	00003	12/9/2024	Taxes (Gen)	\$4,969.05
004873	00002	12/24/2024	Fines (Gen)	\$309.32
004845	00001	12/24/2024	Interest / Penalties (Bond)	\$78.86
004873	00001	12/24/2024	Interest / Penalties (Gen)	\$327.22
004845	00002	12/24/2024	Taxes (Bond)	\$5,459.42
004873	00003	12/24/2024	Taxes (Gen)	\$18,408.54
Sub Total				\$32,667.61

Customer Name
4 - State of Nebraska-Medicaid

Batch No.	Receipt No.	Date	Description	Amount
004839	00001	12/20/2024	State of NE-Medicaid-DS JA24 (Gen)	\$490.21
Sub Total				\$490.21

Customer Name
5 - State of Nebraska-State Aid

Batch No.	Receipt No.	Date	Description	Amount
004782	00001	12/2/2024	State Aid (Gen)	\$54,221.00
004871	00001	12/31/2024	State Aid (Gen)	\$54,221.00
Sub Total				\$108,442.00

Customer Name
7 - First Central Bank

Batch No.	Receipt No.	Date	Description	Amount
004796	00001	12/13/2024	CD Int (Bldg)	\$142.25
004797	00001	12/13/2024	CD Int (Bond)	\$406.91
004798	00001	12/13/2024	CD Int (Dep)	\$6.21
004799	00001	12/13/2024	CD Int (Emp Ben)	\$1.73
004795	00001	12/13/2024	CD Int (Gen)	\$477.83
004866	00001	12/13/2024	LOC Advance (Gen)	\$50,000.00
004872	00001	12/31/2024	Interest (Gen)	\$4.47
Sub Total				\$51,039.40

Customer Name
8 - Various / Miscellaneous

Batch No.	Receipt No.	Date	Description	Amount
004791	00001	12/2/2024	eFunds (Nut)	\$50.00
004792	00001	12/3/2024	eFunds (Nut)	\$140.00
004804	00001	12/3/2024	eFunds (Nut)	\$30.00
004794	00001	12/3/2024	Wrestling - Reimb State Wrestling Tickets (Boys)	\$2,526.50
004794	00002	12/3/2024	Wrestling - Reimb State Wrestling Tickets (Girls)	\$195.50
004805	00001	12/4/2024	eFunds (Nut)	\$60.00
004806	00001	12/5/2024	eFunds (Nut)	\$155.00
004807	00001	12/6/2024	eFunds (Nut)	\$240.00
004808	00002	12/9/2024	11/25/24 Meal Deposits (Nut)	\$150.50
004808	00001	12/9/2024	11/25/24 Sales (Nut)	\$2.50
004808	00004	12/9/2024	11/26/24-11/27/24 Meal Deposits (Nut)	\$196.50
004808	00003	12/9/2024	11/26/24-11/27/24 Sales (Nut)	\$10.00
004808	00006	12/9/2024	12/2/24-12/4/24 Meal Deposits (Nut)	\$1,458.75
004808	00005	12/9/2024	12/2/24-12/4/24 Sales (Nut)	\$12.50
004808	00008	12/9/2024	12/5/24 Meal Deposits (Nut)	\$99.75
004808	00007	12/9/2024	12/5/24 Sales (Nut)	\$5.00

004809	00001	12/9/2024	Bake Sale Fundraiser for Vocal NY Trip during Merry & Bright / BB Game (Act)	\$1,480.00
004813	00002	12/9/2024	BBB - 1/2 Gate/Admissions 12/7/24 APS vs Lawrence Nelson	\$275.50
004800	00001	12/9/2024	Cheer FR Meal @ 12/5 Wrestling Meet (Act)	\$289.00
004812	00001	12/9/2024	Class of 2027 - 12/7/24 Bierock Fundraiser Supper	\$720.50
004824	00001	12/9/2024	eFunds (Nut)	\$100.00
004811	00001	12/9/2024	FFA - Fruit Sales	\$29.00
004801	00001	12/9/2024	Gate 12/5 Wrestling Meet (Act)	\$134.00
004813	00001	12/9/2024	GBB - 1/2 Gate/Admissions 12/7/24 APS vs Lawrence Nelson	\$275.50
004825	00001	12/10/2024	eFunds (Nut)	\$235.00
004810	00002	12/10/2024	Journalism Ad Sale-First Central Bank (Act)	\$90.00
004810	00003	12/10/2024	Journalism Ad Sale-Glenda Schutz (Act)	\$60.00
004810	00004	12/10/2024	Mattress Sale Fundraiser (Act)	\$1,700.00
004810	00005	12/10/2024	NY Vocal Trip Donation-McKenzie Ewoldt (Act)	\$160.00
004810	00008	12/10/2024	NY Vocal Trip-Music Book-Koller (Act)	\$17.00
004810	00006	12/10/2024	NY Vocal Trip-Music Book-Rathbun (Act)	\$17.00
004810	00007	12/10/2024	NY Vocal Trip-Music Book-Wasenius (Act)	\$17.00
004810	00001	12/10/2024	Pie Sales-Dawn Odell (Act)	\$28.00
004814	00002	12/10/2024	Scholastic Book Fair - Sales (Act)	\$3,983.30
004814	00001	12/10/2024	Scholastic Book Fair - Start Cash (Act)	\$150.00
004826	00001	12/11/2024	eFunds (Nut)	\$365.00
004823	00003	12/12/2024	12/10/24 Sales (Nut)	\$20.00
004823	00005	12/12/2024	12/11/24 Meal Deposits (Nut)	\$550.00
004823	00004	12/12/2024	12/11/24 Sales (Nut)	\$2.50
004823	00002	12/12/2024	12/6/24-12/9/24 Meal Deposits (Nut)	\$1,176.00
004823	00001	12/12/2024	12/6/24-12/9/24 Sales (Nut)	\$6.25
004818	00001	12/12/2024	Cookie Fundraiser-Student Council (Act)	\$902.00
004822	00001	12/12/2024	Donation-NYC Vocal Trip-Rylee Kerr (Act)	\$800.00
004827	00001	12/12/2024	eFunds (Nut)	\$430.00
004822	00004	12/12/2024	GBB Travel Backpacks (Act)	\$100.00
004823	00006	12/12/2024	Goshert-Reimb APS for Food Purch'd (Nut)	\$39.90
004822	00003	12/12/2024	NY Vocal Trip-Merry & Bright Fundraiser Donation (Act)	\$10.00
004822	00002	12/12/2024	NY Vocal Trip-Music Book-Holcomb (Act)	\$17.00
004820	00019	12/13/2024	Breinig, K-BCBS	\$7.53
004820	00009	12/13/2024	Breinig, K-Principal	\$2.02
004820	00001	12/13/2024	Corbin, S-BCBS	\$6.02
004820	00010	12/13/2024	Corbin, S-Principal	\$2.02
004820	00002	12/13/2024	Deisley, K-BCBS	\$6.02
004853	00001	12/13/2024	eFunds (Nut)	\$125.00
004854	00001	12/13/2024	eFunds (Nut)	\$200.00
004820	00011	12/13/2024	Goshert, B-Principal	\$3.79
004821	00001	12/13/2024	Hambidge, S-DCA	\$416.66
004821	00002	12/13/2024	Helms, K-DCA	\$250.00
004820	00003	12/13/2024	Hilker, S-BCBS	\$12.64
004820	00012	12/13/2024	Hilker, S-Principal	\$3.79
004820	00004	12/13/2024	Lambert, J-BCBS	\$6.02
004820	00013	12/13/2024	Lambert, J-Principal	\$2.02
004820	00005	12/13/2024	Maaske, C-BCBS	\$6.02
004820	00014	12/13/2024	Maaske, C-Principal	\$2.02
004821	00005	12/13/2024	Monie, L-FSA	\$208.33
004821	00006	12/13/2024	Perez, R-FSA	\$266.66

004820	00006	12/13/2024	Sitorius, S-BCBS	\$6.02
004820	00015	12/13/2024	Sitorius, S-Principal	\$2.02
004820	00021	12/13/2024	Soncksen, B-BCBS	\$8.66
004821	00003	12/13/2024	Thomas, H-DCA	\$416.66
004820	00020	12/13/2024	Treece, K-BCBS	\$15.80
004821	00004	12/13/2024	Warner, N-DCA	\$416.66
004821	00007	12/13/2024	Warner, N-FSA	\$100.00
004820	00007	12/13/2024	Weatherwax, Lesli-BCBS	\$16.99
004820	00016	12/13/2024	Weatherwax, Lesli-Principal	\$6.22
004820	00018	12/13/2024	Weatherwax, L-Insurance (Gen-Clrng)	\$1,256.24
004820	00008	12/13/2024	Weatherwax, Lynze-BCBS	\$6.02
004820	00017	12/13/2024	Weatherwax, Lynze-Principal	\$2.02
004819	00001	12/13/2024	Xfr from Gen Fund to Emp Ben Fund (Emp Ben)	\$2,325.00
004855	00001	12/16/2024	eFunds (Nut)	\$130.00
004828	00001	12/17/2024	A-Club - 12/16/24 A-Club BB Tournament Gate/Admissions	\$420.00
004829	00001	12/17/2024	A-Club - 12/16/24 A-Club Tournament Concessions	\$517.50
004856	00001	12/17/2024	eFunds (Nut)	\$130.00
004857	00001	12/18/2024	eFunds (Nut)	\$50.00
004837	00001	12/19/2024	12/17 GBB & BBB vs No. Valley Gate (Act)	\$443.00
004833	00001	12/19/2024	Bowling Pie FR (Act)	\$2,168.00
004834	00001	12/19/2024	Donation to Cheer (Act)	\$100.00
004858	00001	12/19/2024	eFunds (Nut)	\$30.00
004842	00001	12/19/2024	FFA - Fruit Sales	\$100.00
004830	00001	12/19/2024	NAHS Face Painting FR @ 12/17 BB Games (Act)	\$71.55
004832	00001	12/19/2024	Pop Machine 12/19/24 (Emp Ben)	\$129.00
004831	00001	12/19/2024	Speech FR Soup Supper @ 12/17 BB Games (Act)	\$396.00
004841	00001	12/19/2024	StuCo-Cookie FR (Act)	\$12.00
004840	00001	12/19/2024	SV-E. Becker (Gen)	\$1,213.29
004840	00002	12/19/2024	SV-E. Becker (Gen)	\$88.33
004840	00003	12/19/2024	SV-E. Becker (Gen)	\$119.85
004836	00001	12/19/2024	Sweet Adelines Donation-Facility Use (Gen)	\$200.00
004835	00001	12/19/2024	Warrior Beef Donation-Lanny Helms (Nut)	\$1,060.00
004859	00001	12/20/2024	eFunds (Nut)	\$40.00
004860	00001	12/23/2024	eFunds (Nut)	\$85.00
004852	00001	12/24/2024	12 Days of Jeans Fun (Emp Ben)	\$145.00
004850	00002	12/24/2024	12/12/24 Meal Deposits (Nut)	\$522.00
004850	00001	12/24/2024	12/12/24 Sales (Nut)	\$1.25
004850	00004	12/24/2024	12/13/24 Meal Deposits (Nut)	\$878.20
004850	00003	12/24/2024	12/13/24 Sales (Nut)	\$3.75
004850	00006	12/24/2024	12/16/24 Meal Deposits (Nut)	\$337.35
004850	00005	12/24/2024	12/16/24 Sales (Nut)	\$6.25
004850	00008	12/24/2024	12/17/24 Meal Deposits (Nut)	\$300.00
004850	00007	12/24/2024	12/17/24 Sales (Nut)	\$1.25
004850	00010	12/24/2024	12/18/24-12/19/24 Meal Deposits (Nut)	\$334.00
004850	00009	12/24/2024	12/18/24-12/19/24 Sales (Nut)	\$8.75
004847	00001	12/24/2024	12/19 FR Meal @ BB Games-Walking Tacos (Wrestling)	\$960.50
004850	00012	12/24/2024	12/20/24 Meal Deposits (Nut)	\$239.75
004850	00011	12/24/2024	12/20/24 Sales (Nut)	\$6.25
004849	00013	12/24/2024	CC Entry Fee-Hi Line (Act)	\$100.00
004849	00004	12/24/2024	Courtesy Committee Funds (Act)	\$40.00
004849	00014	12/24/2024	District VB Reimbursement (Act)	\$256.97

004861	00001	12/24/2024	eFunds (Nut)	\$40.00
004862	00001	12/24/2024	eFunds (Nut)	\$50.00
004849	00015	12/24/2024	FB Playoff Reimbursement (Act)	\$675.60
004849	00003	12/24/2024	Fine Arts Boosters Reimb Costume Rental for Musical (Act)	\$85.00
004849	00002	12/24/2024	Fine Arts Boosters Reimb NMEA Registration (Act)	\$50.00
004849	00001	12/24/2024	Fine Arts Boosters-Reimb NMEA Registration (Act)	\$100.00
004848	00001	12/24/2024	Gate-12/19 GBB/BBB Games vs Wil-Hil (Act)	\$453.00
004849	00006	12/24/2024	HS Quiz Bowl Entry Fee-SW (Act)	\$25.00
004849	00005	12/24/2024	JH Quiz Bowl Entry-Wilcox Hildreth (Act)	\$25.00
004849	00009	12/24/2024	JH Wrestling Entry Fee-Alma (Act)	\$50.00
004849	00007	12/24/2024	JH Wrestling Entry Fee-Bertand (Act)	\$50.00
004849	00012	12/24/2024	JH Wrestling Entry Fee-Cambridge (Act)	\$50.00
004849	00008	12/24/2024	JH Wrestling Entry Fee-Loomis (Act)	\$50.00
004849	00011	12/24/2024	JH Wrestling Entry Fee-SV (Act)	\$50.00
004849	00010	12/24/2024	JH Wrestling Entry Fee-Wilcox Hildreth (Act)	\$50.00
004851	00001	12/24/2024	Sale of 2008 Midbus-Dalton Helms (Gen)	\$750.00
004869	00001	12/27/2024	eFunds (Nut)	\$148.50
004867	00003	12/30/2024	12/27 Concessions @ Holiday BB Tournament (Act)	\$2,230.00
004867	00001	12/30/2024	12/27 Gate Holiday BB Tournament (Act)	\$1,652.00
004867	00004	12/30/2024	12/28 Concessions @ Holiday BB Tournament (Act)	\$2,066.75
004867	00002	12/30/2024	12/28 Gate Holiday BB Tournament (Act)	\$1,648.00
004868	00001	12/30/2024	Donation - Alan Thomas Memorial (Act)	\$2,550.00
004870	00001	12/31/2024	eFunds (Nut)	\$50.00
Sub Total				\$50,160.46
Grand Total				\$455,101.21

Arapahoe Public School District
Check Payments by Fund Report
January 15, 2025

Fund	Amount	Percent
01-General (Claims)	\$ 88,315.34	19.86%
01-General (Payroll & Benefits)	\$ 331,762.95	74.61%
02-Depreciation	\$ -	
03-Employee Benefit	\$ -	
06-Nutrition (Claims)	\$ 14,238.52	3.20%
06-Nutrition (Payroll & Benefits)	\$ 10,245.35	2.30%
07-Bond	\$ -	
08-Building (FCB)	\$ -	
08-Building (FSB)	\$ -	
09-QCPUF	\$ -	
10-Cooperative (Payroll & Benefits)	\$ -	
10-Cooperative (Claims)	\$ -	
12-Student Fee	\$ 105.99	0.02%
Total Claims	\$ 102,659.85	23.09%
Total Payroll	\$ 342,008.30	76.91%
Total Claims & Payroll	\$ 444,668.15	

* A motion is needed to approve the claims including the General Fund, Nutrition Fund, and Student Fee Fund totaling \$444,668.15.

* Schutz abstaining from Claim No. 38550 to Hemelstrand's for \$486.02.

Arapahoe Public School District #18

Check Listing Report 01/15/2025

Check Date	Check Number	Payee	Amount
01/15/2025	PR	Payroll & Benefits	\$342,008.30
01/15/2025	38523	A United Automatic Doors & Glass, Inc.	\$2,470.60
01/15/2025	38524	Ag Valley Cooperative Non-Stock	\$3,709.64
01/15/2025	38525	Ambience Counseling Center, LLC	\$4,976.95
01/15/2025	38527	Apptegy, Inc.	\$7,691.53
01/15/2025	38528	Arapahoe Utilities	\$9,963.78
01/15/2025	38529	AT&T	\$147.14
01/15/2025	38530	ATC Communications	\$372.01
01/15/2025	38531	Benjamin Ellis	\$97.84
01/15/2025	38532	CAMAS Publishing, LLC	\$8.36
01/15/2025	38533	Cash-Wa Distributing Company of Kearney, Inc.	\$5,591.78
01/15/2025	38535	Crawford Repair	\$293.70
01/15/2025	38536	Crystal Theatre - City of Arapahoe	\$258.00
01/15/2025	38537	Culligan of McCook	\$65.00
01/15/2025	38538	D & D Service	\$194.00
01/15/2025	38539	D & N	\$294.88
01/15/2025	38540	DANA F. COLE & COMPANY, LLP	\$3,320.00
01/15/2025	38541	District 18 Nutrition Fund	\$110.80
01/15/2025	38542	Eakes Office Solutions	\$2,227.09
01/15/2025	38543	ESU #11	\$2,229.00
01/15/2025	38544	ESU #5	\$26,601.00
01/15/2025	38545	First Central Bank	\$10.80
01/15/2025	38546	Frontier County Clerk	\$153.42
01/15/2025	38547	GIEC Communications	\$330.00
01/15/2025	38548	HARRIS SCHOOL SOLUTIONS	\$371.05
01/15/2025	38549	HEIDI THOMAS	\$83.30
01/15/2025	38550	Hemelstrand's Inc.	\$486.02
01/15/2025	38551	Hometown Leasing	\$1,698.00
01/15/2025	38552	Integrated Security Solutions, LLC	\$500.00
01/15/2025	38553	J.W. PEPPER & SON, INC	\$770.19
01/15/2025	38554	Jennifer Schroeder	\$500.00
01/15/2025	38555	Johnson Fitness & Wellness	\$855.30
01/15/2025	38556	Landmark Implement Inc-Lexington	\$38.56
01/15/2025	38557	MARRIOTT HOTELS & RESORTS	\$224.00
01/15/2025	38558	Mid-American Research Chemical	\$273.08
01/15/2025	38559	Mike Williams	\$350.00
01/15/2025	38560	NE Safety Center & UNK	\$380.00
01/15/2025	38561	Nebraska Association of School Boards (NASB)	\$300.00
01/15/2025	38563	Nebraskaland Tire Co	\$1,151.52
01/15/2025	38564	Preston Blackmore	\$123.88
01/15/2025	38565	QUADIENT LEASING	\$170.97
01/15/2025	38566	Rasmussen Mechanical Services, Inc.	\$1,160.50
01/15/2025	38568	Read Naturally Inc	\$416.00
01/15/2025	38569	Riley Dirgo	\$2,022.00
01/15/2025	38570	Rocket Math	\$350.00
01/15/2025	ACH	Schutz Jennifer A OTR-L	\$4,573.26
01/15/2025	38572	Sparq Data Solutions, Inc.	\$4,400.00

01/15/2025	38573	State Line Awards & Custom Design	\$31.73
01/15/2025	38574	State of Nebraska	\$532.82
01/15/2025	38575	Teachers Pay Teachers	\$55.16
01/15/2025	ACH	U.S. Bank	\$912.63
01/15/2025	38576	Union Bank & Trust Company	\$148.00
01/15/2025	38577	US Foods	\$7,473.06
01/15/2025	38578	Village Uniform	\$515.12
01/15/2025	38579	Wagner's Supermarket, Inc.	\$488.41
01/15/2025	38580	WOODWARD'S DISPOSAL SERVICE, INC.	\$40.00
01/15/2025	38581	Yanda's Music & Pro Audio	\$147.97
Sub Total			\$444,668.15

Arapahoe Public School District #18

Check Listing Report 01/15/2025

Check Date	Check Number	Payee	Description	Amount
01/15/2025	PR	Payroll & Benefits	Payroll & Benefits	\$342,008.30
01/15/2025	38523	A United Automatic Doors & Glass, Inc.	Franssen-Door Repairs	\$2,470.60
01/15/2025	38524	Ag Valley Cooperative Non-Stock	Fuel	\$3,709.64
01/15/2025	38525	Ambience Counseling Center, LLC	Counseling, Psych Services-Nov	\$4,976.95
01/15/2025	38527	Apptegy, Inc.	Thrillshare Media Subscription	\$7,691.53
01/15/2025	38528	Arapahoe Utilities	Electricity; Water & Sewer; Trash	\$9,963.78
01/15/2025	38529	AT&T	Long Distance	\$147.14
01/15/2025	38530	ATC Communications	Local Phone	\$372.01
01/15/2025	38531	Benjamin Ellis	Ellis-EHA Grant	\$97.84
01/15/2025	38532	CAMAS Publishing, LLC	12/9 Regular Meeting Notice	\$8.36
01/15/2025	38533	Cash-Wa Distributing Company of Kearney, Inc.	Food; Milk (Supply Chain Assistance)	\$2,354.05
01/15/2025	38533	Cash-Wa Distributing Company of Kearney, Inc.	Food; Milk (Supply Chain Assistance)	\$1,355.02
01/15/2025	38533	Cash-Wa Distributing Company of Kearney, Inc.	Milk (Supply Chain Assistance)	\$381.92
01/15/2025	38533	Cash-Wa Distributing Company of Kearney, Inc.	Supplies; Food	\$1,500.79
01/15/2025	38535	Crawford Repair	Utility Cart-Service; Starter Belt; Drive Belt; Replaced leaking left rear tire	\$293.70
01/15/2025	38536	Crystal Theatre - City of Arapahoe	Ellis-End of Semester Movie & Snack	\$258.00
01/15/2025	38537	Culligan of McCook	Rent	\$65.00
01/15/2025	38538	D & D Service	'16 Blue Bird Bus-Complaint of grinding/dragging noise; Checked brakes, wheel bearings, drive line-all okay-could not duplicate noise	\$75.00
01/15/2025	38538	D & D Service	'19A Chevy Midbus-Mount & Balance Front Tires, Reattach trim pieces on interior	\$119.00
01/15/2025	38539	D & N	Franssen-Filters, Honeywell Thermostat, Sloan Repair Kits	\$294.88
01/15/2025	38540	DANA F. COLE & COMPANY, LLP	Remainder of Accounting & Auditing Services 2023-2024	\$3,320.00
01/15/2025	38541	District 18 Nutrition Fund	Meals-Teammates-December	\$110.80
01/15/2025	38542	Eakes Office Solutions	Deisley-Staples for Copy Machine	\$81.69
01/15/2025	38542	Eakes Office Solutions	Hilker-Envelopes for Chamber Bucks	\$47.98
01/15/2025	38542	Eakes Office Solutions	Preventive Maintenance-Replaced broken vac filter tube, left spare blades w/ customer, cleaned, tested	\$242.98
01/15/2025	38542	Eakes Office Solutions	S. Huxoll-De-Foamer	\$33.50
01/15/2025	38542	Eakes Office Solutions	S. Huxoll-Paper Towels, Trash Bags, Pro-Bowl Cleaner, De-Foamer, Naturesol, Kleenex, Toilet Paper	\$1,820.94
01/15/2025	38543	ESU #11	HAL-Semester 1	\$2,229.00
01/15/2025	38544	ESU #5	Spanish Distance Learning (Final 50%)	\$26,601.00
01/15/2025	38545	First Central Bank	12/11/24 Payroll CD	\$10.80
01/15/2025	38546	Frontier County Clerk	General Election 11/5/24	\$153.42
01/15/2025	38547	GIEC Communications	Alarm Monitoring	\$330.00
01/15/2025	38548	HARRIS SCHOOL SOLUTIONS	Hilker-W-2 Forms/Envelopes, ACA Forms/Envelopes, 1099 Forms/Envelopes	\$371.05
01/15/2025	38549	HEIDI THOMAS	Thomas-EHA Grant	\$83.30
01/15/2025	38550	Hemelstrand's Inc.	Supplies, Repairs, Maintenance	\$486.02
01/15/2025	38551	Hometown Leasing	Copier Lease Pmt 055	\$1,698.00
01/15/2025	38552	Integrated Security Solutions, LLC	2025 Range Hood System Inspections	\$500.00
01/15/2025	38553	J.W. PEPPER & SON, INC	Leising-Music for JH Contest & Henderson	\$266.20
01/15/2025	38553	J.W. PEPPER & SON, INC	Sharp-RPAC & Contest Music	\$503.99
01/15/2025	38554	Jennifer Schroeder	2025 Board Treasurer	\$500.00
01/15/2025	38555	Johnson Fitness & Wellness	Preventative Maintenance on Weight Room Equipment	\$855.30

01/15/2025	38556	Landmark Implement Inc-Lexington	Franssen-Grasshopper-Nuts, Bolts, Bushings	\$38.56
01/15/2025	38557	MARRIOTT HOTELS & RESORTS	State Principals Conference-Hotel-Ellis/Perez	\$224.00
01/15/2025	38558	Mid-American Research Chemical	S. Huxoll-Blue Scrubber Pads, Room Service Disinfectant	\$273.08
01/15/2025	38559	Mike Williams	Rule 10 Safety Review	\$350.00
01/15/2025	38560	NE Safety Center & UNK	Category C Distance Learning School Bus Endorsement-Scott Moore; Category A Small Vehicle-Cody Hill	\$380.00
01/15/2025	38561	Nebraska Association of School Boards (NASB)	Board Leadership Online Survey (Superintendent Evaluation Tool)	\$300.00
01/15/2025	38563	Nebraskaland Tire Co	'19A Midbus-(2) Tires	\$575.76
01/15/2025	38563	Nebraskaland Tire Co	'19B Midbus-(2) Tires	\$575.76
01/15/2025	38564	Preston Blackmore	Blackmore-EHA Grant	\$123.88
01/15/2025	38565	QUADIENT LEASING	Postage Machine Lease	\$170.97
01/15/2025	38566	Rasmussen Mechanical Services, Inc.	11/14 VRV was down on south end, Error Code-High Discharge Compressor Temp, Checked over, cleaned condenser coils & filters on the cassettes, customer will replace filters on duct unit	\$1,160.50
01/15/2025	38568	Read Naturally Inc	K. Helms-Renew (6) Licenses (1/6/25-1/6/26)	\$192.00
01/15/2025	38568	Read Naturally Inc	Klein-Renew (7) Licenses (1/17/25-1/17/26)	\$224.00
01/15/2025	38569	Riley Dirgo	UNK Tuition Fee (Fall 2024) - TE 831-01 Prof Skills & Knowledge I 6 Credit Hours	\$2,022.00
01/15/2025	38570	Rocket Math	Annual Subscription-E. Pearson; L. Schutz; S. Hambidge; K. Schutz; D. Henderson; B. Mues	\$350.00
01/15/2025	ACH	Schutz Jennifer A OTR-L	OT-Dec	\$4,573.26
01/15/2025	38572	Sparq Data Solutions, Inc.	Sparq Meeting Subscription 4/1/25-3/31/26; Sparq Negotiations Software Subscription 4/1/25-3/31/26	\$4,400.00
01/15/2025	38573	State Line Awards & Custom Design	Drews-Retirement Plaque for Board Member Rodney Whipple	\$31.73
01/15/2025	38574	State of Nebraska	Network Nebraska-Interregional Fee / Participation Fee / E-Rate Circuit Cost Recovery (Distance Learning)	\$532.82
01/15/2025	38575	Teachers Pay Teachers	A. Huxoll-Greek Mythology Compare & Contrast Essay Assignment; Greek Mythology Essay Kit; 7th Grade Poetry Unit; Poetry Packet; 8th Grade Poetry Unit	\$39.48
01/15/2025	38575	Teachers Pay Teachers	Schneider-Poems for Middle Schoolers; December Poem Winter Reading Poetry Passages Holiday Activities	\$15.68
01/15/2025	ACH	U.S. Bank	ASHA-2025 Member Certification Renewal-Nicole Warner	\$278.00
01/15/2025	ACH	U.S. Bank	Eldson-Anew-Wash '20B	\$86.00
01/15/2025	ACH	U.S. Bank	Ellis/Perez-Buzzard Billy's-Meal-State Principals Conference	\$45.70
01/15/2025	ACH	U.S. Bank	Ellis/Perez-Honest Abe's-Meal-State Principals Conference	\$32.50
01/15/2025	ACH	U.S. Bank	Ellis/Perez-Lincoln Marriott Cornhusker-Meal-State Principals Conference	\$35.06
01/15/2025	ACH	U.S. Bank	Ellis/Perez-Lincoln Marriott Cornhusker-Parking-State Principals Conference	\$13.50
01/15/2025	ACH	U.S. Bank	Klein-Noveeffect.com-Soundscapes for read alouds-Annual Subscription	\$29.99
01/15/2025	ACH	U.S. Bank	Perez-Ag Valley-Fuel	\$90.56
01/15/2025	ACH	U.S. Bank	Perez-City of Lincoln-Parking-State Unified Bowling	\$13.50
01/15/2025	ACH	U.S. Bank	Perez-Firehouse Subs-Meal-State Unified Bowling	\$18.89
01/15/2025	ACH	U.S. Bank	Perez-Lincoln Marriott Cornhusker-Hotel-State Unified Bowling	\$150.60
01/15/2025	ACH	U.S. Bank	Perez-Lincoln Marriott Cornhusker-Hotel-Tax Refund-State Unified Bowling	(\$21.60)
01/15/2025	ACH	U.S. Bank	Perez-Lincoln Marriott Hotel Cafe-Meal-State Unified Bowling	\$16.43
01/15/2025	ACH	U.S. Bank	Pump & Pantry-Fuel-Bowling	\$31.00

01/15/2025	ACH	U.S. Bank	S. Huxoll-Amazon-(5) Wet Floor Signs	\$92.50
01/15/2025	38576	Union Bank & Trust Company	FSA/DCA (6); HSA (22) - Dec	\$68.00
01/15/2025	38576	Union Bank & Trust Company	FSA/DCA (9); HSA (22) - Nov	\$80.00
01/15/2025	38577	US Foods	Food	\$2,146.70
01/15/2025	38577	US Foods	Food	\$2,536.36
01/15/2025	38577	US Foods	Food / Supplies	\$2,836.48
01/15/2025	38577	US Foods	Refund - Spoiled Product (Grape Tomatoes)	(\$46.48)
01/15/2025	38578	Village Uniform	Aprons / Bar Towels / Mats	\$90.94
01/15/2025	38578	Village Uniform	Aprons / Bar Towels / Mats	\$94.33
01/15/2025	38578	Village Uniform	Mops / Mats	\$160.91
01/15/2025	38578	Village Uniform	Mops / Mats	\$168.94
01/15/2025	38579	Wagner's Supermarket, Inc.	Food	\$202.27
01/15/2025	38579	Wagner's Supermarket, Inc.	Food	\$286.14
01/15/2025	38580	WOODWARD'S DISPOSAL SERVICE, INC.	Shredding	\$40.00
01/15/2025	38581	Yanda's Music & Pro Audio	Leising-(2) Microphone Cords for Sound Closet	\$41.98
01/15/2025	38581	Yanda's Music & Pro Audio	Sharp-Clarinet (050276A) Repair-Fixed bent keys, adjusted where needed, play/test	\$44.00
01/15/2025	38581	Yanda's Music & Pro Audio	Sharp-French Horn (99251) Repair-Solder brace	\$49.00
01/15/2025	38581	Yanda's Music & Pro Audio	Sharp-Replace drum sticks	\$12.99
Sub Total				\$444,668.15

Arapahoe Public School District #18

Check Payments By Fund Report 01/15/2025

Sorted By	Description				
Fund	General Fund				
Check Number	Check Date	Payee	Account Code	Reason	Amount
ACH	1/15/2025	403b	01-941-000	Liability Payment	\$3,496.68
38523	1/15/2025	A United Automatic Doors & Glass, Inc.	01-2-02610-431-001-0000	Franssen-Door Repairs	\$1,111.77
38523	1/15/2025	A United Automatic Doors & Glass, Inc.	01-2-02610-431-002-0000	Franssen-Door Repairs	\$1,358.83
38513	1/15/2025	AFLAC	01-941-000	Liability Payment	\$2,692.43
38524	1/15/2025	Ag Valley Cooperative Non-Stock	01-2-02710-626-001-0000	Fuel (Diesel)	\$86.78
38524	1/15/2025	Ag Valley Cooperative Non-Stock	01-2-02710-626-002-0000	Fuel (Diesel)	\$106.07
38524	1/15/2025	Ag Valley Cooperative Non-Stock	01-2-02710-626-001-0000	Fuel (E10)	\$896.07
38524	1/15/2025	Ag Valley Cooperative Non-Stock	01-2-02710-626-002-0000	Fuel (E10)	\$1,095.20
38524	1/15/2025	Ag Valley Cooperative Non-Stock	01-2-02710-626-001-0000	Propane	\$686.47
38524	1/15/2025	Ag Valley Cooperative Non-Stock	01-2-02710-626-002-0000	Propane	\$839.05
38525	1/15/2025	Ambience Counseling Center, LLC	01-2-02120-320-001-0000	Counseling-Nov	\$1,073.49
38525	1/15/2025	Ambience Counseling Center, LLC	01-2-02120-320-002-0000	Counseling-Nov	\$1,267.21
38525	1/15/2025	Ambience Counseling Center, LLC	01-2-02141-320-001-0000	Psych Services-Nov	\$1,187.50
38525	1/15/2025	Ambience Counseling Center, LLC	01-2-02141-320-002-0000	Psych Services-Nov	\$1,448.75
38527	1/15/2025	Apptegy, Inc.	01-2-02560-540-001-0000	Thrillshare Media Subscription	\$3,461.19
38527	1/15/2025	Apptegy, Inc.	01-2-02560-540-002-0000	Thrillshare Media Subscription	\$4,230.34
38528	1/15/2025	Arapahoe Utilities	01-2-02610-621-001-0000	Electricity	\$4,157.64
38528	1/15/2025	Arapahoe Utilities	01-2-02610-621-002-0000	Electricity	\$5,081.57
38528	1/15/2025	Arapahoe Utilities	01-2-02610-420-001-0000	Trash	\$247.50
38528	1/15/2025	Arapahoe Utilities	01-2-02610-420-002-0000	Trash	\$302.50
38528	1/15/2025	Arapahoe Utilities	01-2-02610-410-001-0000	Water & Sewer	\$78.56
38528	1/15/2025	Arapahoe Utilities	01-2-02610-410-002-0000	Water & Sewer	\$96.01
38529	1/15/2025	AT&T	01-2-02580-530-001-0000	Long Distance	\$66.21
38529	1/15/2025	AT&T	01-2-02580-530-002-0000	Long Distance	\$80.93
38530	1/15/2025	ATC Communications	01-2-02580-530-001-0000	Local Phone	\$167.41
38530	1/15/2025	ATC Communications	01-2-02580-530-002-0000	Local Phone	\$204.60
ACH	1/15/2025	Banner Capital Bank	01-941-000	Liability Payment	\$392.53
38531	1/15/2025	Benjamin Eills	01-2-03400-890-002-0004	Eills-EHA Grant	\$97.84
38514	1/15/2025	Blue Cross Blue Shield of Nebraska	01-941-000	Liability Payment	\$61,011.10
38532	1/15/2025	CAMAS Publishing, LLC	01-2-02560-540-001-0000	12/9 Regular Meeting Notice	\$3.76
38532	1/15/2025	CAMAS Publishing, LLC	01-2-02560-540-002-0000	12/9 Regular Meeting Notice	\$4.60
38535	1/15/2025	Crawford Repair	01-2-02640-431-001-0000	Utility Cart-Service; Starter Belt; Drive Belt; Replaced leaking left rear tire	\$132.16
38535	1/15/2025	Crawford Repair	01-2-02640-431-002-0000	Utility Cart-Service; Starter Belt; Drive Belt; Replaced leaking left rear tire	\$161.54
38517	1/15/2025	CREDIT MANAGEMENT-CL	01-941-000	Liability Payment	\$227.24
38518	1/15/2025	CREDIT MANAGEMENT-CM	01-941-000	Liability Payment	\$221.73
38515	1/15/2025	CREDIT MANAGEMENT-DO	01-941-000	Liability Payment	\$397.76
38516	1/15/2025	Credit Management-SS C 38 CI 23 58	01-941-000	Liability Payment	\$216.83
38536	1/15/2025	Crystal Theatre - City of Arapahoe	01-2-02410-890-002-0000	Eills-End of Semester Movie & Snack	\$258.00
38537	1/15/2025	Culligan of McCook	01-2-02610-410-001-0000	Rent	\$29.25
38537	1/15/2025	Culligan of McCook	01-2-02610-410-002-0000	Rent	\$35.75
38538	1/15/2025	D & D Service	01-2-02730-431-001-0000	'16 Blue Bird Bus-Complaint of grinding/dragging noise; Checked brakes, wheel bearings, drive line-all okay-could not duplicate noise	\$33.76
38538	1/15/2025	D & D Service	01-2-02730-431-002-0000	'16 Blue Bird Bus-Complaint of grinding/dragging noise; Checked brakes, wheel bearings, drive line-all okay-could not duplicate noise	\$41.24
38538	1/15/2025	D & D Service	01-2-02730-431-001-0000	'19A Chevy Midbus-Mount & Balance Front Tires, Reattach trim pieces on interior	\$53.57
38538	1/15/2025	D & D Service	01-2-02730-431-002-0000	'19A Chevy Midbus-Mount & Balance Front Tires, Reattach trim pieces on interior	\$65.43
38539	1/15/2025	D & N	01-2-02610-610-001-0000	Franssen-Filters, Honeywell Thermostat, Sloan Repair Kits	\$132.69
38539	1/15/2025	D & N	01-2-02610-610-002-0000	Franssen-Filters, Honeywell Thermostat, Sloan Repair Kits	\$162.19
38540	1/15/2025	DANA F. COLE & COMPANY, LLP	01-2-02510-315-001-0000	Remainder of Accounting & Auditing Services 2023-2024	\$1,111.50
38540	1/15/2025	DANA F. COLE & COMPANY, LLP	01-2-02510-315-002-0000	Remainder of Accounting & Auditing Services 2023-2024	\$1,358.50
38540	1/15/2025	DANA F. COLE & COMPANY, LLP	01-2-02510-315-001-0000	Travel and Out-of-Pocket Expenses 2023-2024 Audit	\$382.50
38540	1/15/2025	DANA F. COLE & COMPANY, LLP	01-2-02510-315-002-0000	Travel and Out-of-Pocket Expenses 2023-2024 Audit	\$467.50
ACH	1/15/2025	Department Of Revenue	01-941-000	Liability Payment	\$6,981.81
38520	1/15/2025	District 18 General Fund Clearing	01-941-000	Liability Payment	\$101.83
38519	1/15/2025	District 18 Nutrition Fund	01-941-000	Liability Payment	\$4.60
38541	1/15/2025	District 18 Nutrition Fund	01-2-02320-890-001-0000	Teammates Meals-December-24 Meals	\$49.86

38541	1/15/2025	District 18 Nutrition Fund	01-2-02320-890-002-0000	Teammates Meals-December-24 Meals	\$60.94
ACH	1/15/2025	District 18 Section 125 Acct	01-941-000	Liability Payment	\$2,049.05
38542	1/15/2025	Eakes Office Solutions	01-2-01100-610-001-0000	Deisley-Staples for Copy Machine	\$36.76
38542	1/15/2025	Eakes Office Solutions	01-2-01100-610-002-0000	Deisley-Staples for Copy Machine	\$44.93
38542	1/15/2025	Eakes Office Solutions	01-2-02510-610-001-0000	Hilker-Envelopes for Chamber Bucks	\$21.59
38542	1/15/2025	Eakes Office Solutions	01-2-02510-610-002-0000	Hilker-Envelopes for Chamber Bucks	\$26.39
38542	1/15/2025	Eakes Office Solutions	01-2-02640-431-001-0000	Preventive Maintenance-Replaced broken vac filter tube, left spare blades w/ customer, cleaned, tested	\$109.34
38542	1/15/2025	Eakes Office Solutions	01-2-02640-431-002-0000	Preventive Maintenance-Replaced broken vac filter tube, left spare blades w/ customer, cleaned, tested	\$133.64
38542	1/15/2025	Eakes Office Solutions	01-2-02610-610-001-0000	S. Huxoll-De-Foamer	\$15.08
38542	1/15/2025	Eakes Office Solutions	01-2-02610-610-002-0000	S. Huxoll-De-Foamer	\$18.42
38542	1/15/2025	Eakes Office Solutions	01-2-02610-610-001-0000	S. Huxoll-Paper Towels, Trash Bags, Pro-Bowl Cleaner, De-Foamer, Naturesol, Kleenex, Toilet Paper	\$819.43
38542	1/15/2025	Eakes Office Solutions	01-2-02610-610-002-0000	S. Huxoll-Paper Towels, Trash Bags, Pro-Bowl Cleaner, De-Foamer, Naturesol, Kleenex, Toilet Paper	\$1,001.51
ACH	1/15/2025	EFTPS	01-941-000	Liability Payment	\$48,255.80
38543	1/15/2025	ESU #11	01-2-03535-890-002-0000	HAL-Semester 1	\$2,229.00
38544	1/15/2025	ESU #5	01-2-01100-561-001-0000	Spanish Distance Learning (Final 50%)	\$26,601.00
38545	1/15/2025	First Central Bank	01-2-02510-351-001-0000	12/11/24 Payroll CD	\$4.86
38545	1/15/2025	First Central Bank	01-2-02510-351-002-0000	12/11/24 Payroll CD	\$5.94
ACH	1/15/2025	First State Bank-Holdrege RDrews	01-941-000	Liability Payment	\$442.53
38546	1/15/2025	Frontier County Clerk	01-2-02560-540-001-0000	General Election 11/5/24	\$69.04
38546	1/15/2025	Frontier County Clerk	01-2-02560-540-002-0000	General Election 11/5/24	\$84.38
38547	1/15/2025	GIEC Communications	01-2-02610-352-001-0000	Alarm Monitoring	\$148.50
38547	1/15/2025	GIEC Communications	01-2-02610-352-002-0000	Alarm Monitoring	\$181.50
38548	1/15/2025	HARRIS SCHOOL SOLUTIONS	01-2-02510-810-001-0000	Hilker-W-2 Forms/Envelopes, ACA Forms/Envelopes, 1099 Forms/Envelopes	\$166.97
38548	1/15/2025	HARRIS SCHOOL SOLUTIONS	01-2-02510-810-002-0000	Hilker-W-2 Forms/Envelopes, ACA Forms/Envelopes, 1099 Forms/Envelopes	\$204.08
38549	1/15/2025	HEIDI THOMAS	01-2-03400-890-002-0004	Thomas-EHA Grant	\$83.30
38550	1/15/2025	Hemelstrand's Inc.	01-2-02610-610-001-0000	Franssen-Batteries, Showerhead, Filters, Needle, Lightbulbs, Tools, Anchors, Snow Shovels, Hooks, Stripper, Tape, Splices	\$218.71
38550	1/15/2025	Hemelstrand's Inc.	01-2-02610-610-002-0000	Franssen-Batteries, Showerhead, Filters, Needle, Lightbulbs, Tools, Anchors, Snow Shovels, Hooks, Stripper, Tape, Splices	\$267.31
38551	1/15/2025	Hometown Leasing	01-2-02230-443-001-0000	Copier Lease Pmt 055	\$764.10
38551	1/15/2025	Hometown Leasing	01-2-02230-443-002-0000	Copier Lease Pmt 055	\$933.90
38553	1/15/2025	J.W. PEPPER & SON, INC	01-2-01100-610-001-0112	Leising-Music for JH Contest & Henderson	\$266.20
38553	1/15/2025	J.W. PEPPER & SON, INC	01-2-01100-610-001-0111	Sharp-RPAC & Contest Music	\$503.99
38554	1/15/2025	Jennifer Schroeder	01-2-02310-810-001-0000	2025 Board Treasurer	\$225.00
38554	1/15/2025	Jennifer Schroeder	01-2-02310-810-002-0000	2025 Board Treasurer	\$275.00
38555	1/15/2025	Johnson Fitness & Wellness	01-2-01100-350-001-0000	Preventative Maintenance on Weight Room Equipment	\$855.30
38556	1/15/2025	Landmark Implement Inc-Lexington	01-2-02640-431-001-0000	Franssen-Grasshopper-Nuts, Bolts, Bushings	\$17.35
38556	1/15/2025	Landmark Implement Inc-Lexington	01-2-02640-431-002-0000	Franssen-Grasshopper-Nuts, Bolts, Bushings	\$21.21
38557	1/15/2025	MARRIOTT HOTELS & RESORTS	01-2-02410-580-002-0000	State Principals Conference-Hotel-Ellis	\$112.00
38557	1/15/2025	MARRIOTT HOTELS & RESORTS	01-2-02410-580-001-0000	State Principals Conference-Hotel-Perez	\$112.00
38558	1/15/2025	Mid-American Research Chemical	01-2-02610-610-001-0000	S. Huxoll-Blue Scrubber Pads, Room Service Disinfectant	\$122.89
38558	1/15/2025	Mid-American Research Chemical	01-2-02610-610-002-0000	S. Huxoll-Blue Scrubber Pads, Room Service Disinfectant	\$150.19
38559	1/15/2025	Mike Williams	01-2-02670-340-001-0000	Rule 10 Safety Review	\$157.50
38559	1/15/2025	Mike Williams	01-2-02670-340-002-0000	Rule 10 Safety Review	\$192.50
38560	1/15/2025	NE Safety Center & UNK	01-2-02710-810-001-0000	Category A Small Vehicle-Cody Hill	\$56.25
38560	1/15/2025	NE Safety Center & UNK	01-2-02710-810-002-0000	Category A Small Vehicle-Cody Hill	\$68.75
38560	1/15/2025	NE Safety Center & UNK	01-2-02710-810-001-0000	Category C Distance Learning School Bus Endorsement-Scott Moore	\$114.75
38560	1/15/2025	NE Safety Center & UNK	01-2-02710-810-002-0000	Category C Distance Learning School Bus Endorsement-Scott Moore	\$140.25
38561	1/15/2025	Nebraska Association of School Boards (NASB)	01-2-02310-810-001-0000	Board Leadership Online Survey (Superintendent Evaluation Tool)	\$135.00
38561	1/15/2025	Nebraska Association of School Boards (NASB)	01-2-02310-810-002-0000	Board Leadership Online Survey (Superintendent Evaluation Tool)	\$165.00
ACH	1/15/2025	NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS	01-941-000	Liability Payment	\$42,783.30
38563	1/15/2025	Nebraskaland Tire Co	01-2-02730-431-001-0000	*19A Midbus-(2) Tires	\$259.09
38563	1/15/2025	Nebraskaland Tire Co	01-2-02730-431-002-0000	*19A Midbus-(2) Tires	\$316.67
38563	1/15/2025	Nebraskaland Tire Co	01-2-02730-431-001-0000	*19B Midbus-(2) Tires	\$259.09
38563	1/15/2025	Nebraskaland Tire Co	01-2-02730-431-002-0000	*19B Midbus-(2) Tires	\$316.67
ACH	1/15/2025	PR Dir Deposit	01-941-000	Liability Payment	\$154,312.04
38564	1/15/2025	Preston Blackmore	01-2-03400-890-001-0004	Blackmore-EHA Grant	\$55.74
38564	1/15/2025	Preston Blackmore	01-2-03400-890-002-0004	Blackmore-EHA Grant	\$68.14

38522	1/15/2025	Principal Life Insurance Company-Disability	01-941-000	Liability Payment	\$2,456.32
38521	1/15/2025	Principal Life Insurance Company-Vision	01-941-000	Liability Payment	\$449.18
38565	1/15/2025	QUADIENT LEASING	01-2-02510-443-001-0000	Postage Machine Lease	\$76.94
38566	1/15/2025	QUADIENT LEASING	01-2-02510-443-002-0000	Postage Machine Lease	\$94.03
38566	1/15/2025	Rasmussen Mechanical Services, Inc.	01-2-02610-431-001-0000	11/14 VRV was down on south end, Error Code-High Discharge Compressor Temp, Checked over, cleaned condenser coils & filters on the cassettes, customer will replace filters on duct unit	\$522.22
38566	1/15/2025	Rasmussen Mechanical Services, Inc.	01-2-02610-431-002-0000	11/14 VRV was down on south end, Error Code-High Discharge Compressor Temp, Checked over, cleaned condenser coils & filters on the cassettes, customer will replace filters on duct unit	\$638.28
38568	1/15/2025	Read Naturally Inc	01-2-06200-810-002-0108	K. Helms-Renew (6) Licenses (1/6/25-1/6/26)	\$192.00
38568	1/15/2025	Read Naturally Inc	01-2-06200-810-002-0128	Klein-Renew (7) Licenses (1/17/25-1/17/26)	\$224.00
38569	1/15/2025	Riley Dirgo	01-2-02213-291-001-0000	UNK Tuition Fee (Fall 2024) - TE 831-01 Prof Skills & Knowledge 6 Credit Hours	\$2,022.00
38570	1/15/2025	Rocket Math	01-2-01100-810-002-0106	Annual Subscription-B. Mues	\$58.35
38570	1/15/2025	Rocket Math	01-2-01100-810-002-0105	Annual Subscription-D. Henderson	\$58.33
38570	1/15/2025	Rocket Math	01-2-01100-810-002-0101	Annual Subscription-E. Pearson	\$58.33
38570	1/15/2025	Rocket Math	01-2-01100-810-002-0104	Annual Subscription-K. Schutz	\$58.33
38570	1/15/2025	Rocket Math	01-2-01100-810-002-0103	Annual Subscription-L. Schutz	\$58.33
38570	1/15/2025	Rocket Math	01-2-01100-810-002-0102	Annual Subscription-S. Hambidge	\$58.33
ACH	1/15/2025	Schutz Jennifer A OTR-L	01-2-02161-320-001-0000	OT-Dec	\$819.72
ACH	1/15/2025	Schutz Jennifer A OTR-L	01-2-02161-320-002-0000	OT-Dec	\$3,305.61
ACH	1/15/2025	Schutz Jennifer A OTR-L	01-2-02162-320-002-0000	OT-Dec	\$285.93
ACH	1/15/2025	Schutz Jennifer A OTR-L	01-2-02163-320-002-0000	OT-Dec	\$162.00
38572	1/15/2025	Sparq Data Solutions, Inc.	01-2-02310-643-001-0000	Sparq Meeting Subscription 4/1/25-3/31/26	\$1,170.00
38572	1/15/2025	Sparq Data Solutions, Inc.	01-2-02310-643-002-0000	Sparq Meeting Subscription 4/1/25-3/31/26	\$1,430.00
38572	1/15/2025	Sparq Data Solutions, Inc.	01-2-02310-643-001-0000	Sparq Negotiations Software Subscription 4/1/25-3/31/26	\$810.00
38572	1/15/2025	Sparq Data Solutions, Inc.	01-2-02310-643-002-0000	Sparq Negotiations Software Subscription 4/1/25-3/31/26	\$990.00
38573	1/15/2025	State Line Awards & Custom Design	01-2-02310-890-001-0000	Drews-Retirement Plaque for Board Member Rodney Whipple	\$14.28
38573	1/15/2025	State Line Awards & Custom Design	01-2-02310-890-002-0000	Drews-Retirement Plaque for Board Member Rodney Whipple	\$17.45
38574	1/15/2025	State of Nebraska	01-2-03512-382-001-0000	Network Nebraska-Interregional Fee / Participation Fee / E-Rate Circuit Cost Recovery (Distance Learning)	\$532.82
38575	1/15/2025	Teachers Pay Teachers	01-2-01100-610-001-0121	A. Huxoll-Greek Mythology Compare & Contrast Essay Assignment; Greek Mythology Essay Kit; 7th Grade Poetry Unit; Poetry Packet; 8th Grade Poetry Unit	\$39.48
38575	1/15/2025	Teachers Pay Teachers	01-2-01100-610-002-0107	Schneider-Poems for Middle Schoolers; December Poem Winter Reading Poetry Passages Holiday Activities	\$15.68
ACH	1/15/2025	U.S. Bank	01-2-02150-810-001-0000	ASHA-2025 Member Certification Renewal-Nicole Warner	\$125.10
ACH	1/15/2025	U.S. Bank	01-2-02150-810-002-0000	ASHA-2025 Member Certification Renewal-Nicole Warner	\$152.90
ACH	1/15/2025	U.S. Bank	01-2-02730-431-001-0000	Eidson-Anew-Wash '20B	\$38.70
ACH	1/15/2025	U.S. Bank	01-2-02730-431-002-0000	Eidson-Anew-Wash '20B	\$47.30
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Ellis/Perez-Buzzard Billy's-Meal-State Principals Conference	\$22.85
ACH	1/15/2025	U.S. Bank	01-2-02410-580-002-0000	Ellis/Perez-Buzzard Billy's-Meal-State Principals Conference	\$22.85
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Ellis/Perez-Honest Abe's-Meal-State Principals Conference	\$16.25
ACH	1/15/2025	U.S. Bank	01-2-02410-580-002-0000	Ellis/Perez-Honest Abe's-Meal-State Principals Conference	\$16.25
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Ellis/Perez-Lincoln Marriott Cornhusker-Meal-State Principals Conference	\$17.53
ACH	1/15/2025	U.S. Bank	01-2-02410-580-002-0000	Ellis/Perez-Lincoln Marriott Cornhusker-Meal-State Principals Conference	\$17.53
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Ellis/Perez-Lincoln Marriott Cornhusker-Parking-State Principals Conference	\$6.75
ACH	1/15/2025	U.S. Bank	01-2-02410-580-002-0000	Ellis/Perez-Lincoln Marriott Cornhusker-Parking-State Principals Conference	\$6.75
ACH	1/15/2025	U.S. Bank	01-2-02220-810-002-0000	Klein-Novelleffect.com-Soundscapes for read alouds-Annual Subscription	\$29.99
ACH	1/15/2025	U.S. Bank	01-2-02710-626-001-0000	Perez-Ag Valley-Fuel	\$40.75
ACH	1/15/2025	U.S. Bank	01-2-02710-626-002-0000	Perez-Ag Valley-Fuel	\$49.81
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Perez-City of Lincoln-Parking-State Unified Bowling	\$13.50
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Perez-Firehouse Subs-Meal-State Unified Bowling	\$18.89
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Perez-Lincoln Marriott Cornhusker-Hotel-State Unified Bowling	\$150.60
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Perez-Lincoln Marriott Cornhusker-Hotel-Tax Refund-State Unified Bowling	(\$21.60)
ACH	1/15/2025	U.S. Bank	01-2-02410-580-001-0000	Perez-Lincoln Marriott Hotel Cafe-Meal-State Unified Bowling	\$16.43

ACH	1/15/2025	U.S. Bank	01-2-02710-626-001-0000	Pump & Pantry-Fuel-Bowling	\$31.00
ACH	1/15/2025	U.S. Bank	01-2-02610-610-001-0000	S. Huxoll-Amazon-(5) Wet Floor Signs	\$41.63
ACH	1/15/2025	U.S. Bank	01-2-02610-610-002-0000	S. Huxoll-Amazon-(5) Wet Floor Signs	\$50.87
ACH	1/15/2025	UB&T AHuxoil	01-941-000	Liability Payment	\$442.53
ACH	1/15/2025	UB&T BMues	01-941-000	Liability Payment	\$342.53
ACH	1/15/2025	UB&T BSchnelder	01-941-000	Liability Payment	\$121.48
ACH	1/15/2025	UB&T BSoncksen	01-941-000	Liability Payment	\$121.48
ACH	1/15/2025	UB&T CHAMBIDGE	01-941-000	Liability Payment	\$183.98
ACH	1/15/2025	UB&T CHeims	01-941-000	Liability Payment	\$146.48
ACH	1/15/2025	UB&T CHilker	01-941-000	Liability Payment	\$342.53
ACH	1/15/2025	UB&T DKronhofman	01-941-000	Liability Payment	\$196.48
ACH	1/15/2025	UB&T HThomas	01-941-000	Liability Payment	\$662.50
ACH	1/15/2025	UB&T JPierce	01-941-000	Liability Payment	\$121.48
ACH	1/15/2025	UB&T JStrand	01-941-000	Liability Payment	\$392.53
ACH	1/15/2025	UB&T KHeims	01-941-000	Liability Payment	\$342.53
ACH	1/15/2025	UB&T KKrejdl	01-941-000	Liability Payment	\$515.07
ACH	1/15/2025	UB&T KSpaulding	01-941-000	Liability Payment	\$342.53
ACH	1/15/2025	UB&T LCrosley	01-941-000	Liability Payment	\$255.07
ACH	1/15/2025	UB&T LSchutz	01-941-000	Liability Payment	\$255.07
ACH	1/15/2025	UB&T LWeatherwax	01-941-000	Liability Payment	\$121.48
ACH	1/15/2025	UB&T LyWeatherwax	01-941-000	Liability Payment	\$121.48
ACH	1/15/2025	UB&T PBlackmore	01-941-000	Liability Payment	\$121.48
ACH	1/15/2025	UB&T RStagemeyer	01-941-000	Liability Payment	\$121.48
38576	1/15/2025	Union Bank & Trust Company	01-2-02510-351-001-0000	FSA/DCA (6); HSA (22) - Dec	\$30.60
38576	1/15/2025	Union Bank & Trust Company	01-2-02510-351-002-0000	FSA/DCA (6); HSA (22) - Dec	\$37.40
38576	1/15/2025	Union Bank & Trust Company	01-2-02510-351-001-0000	FSA/DCA (9); HSA (22) - Nov	\$36.00
38576	1/15/2025	Union Bank & Trust Company	01-2-02510-351-002-0000	FSA/DCA (9); HSA (22) - Nov	\$44.00
38578	1/15/2025	Village Uniform	01-2-02610-420-001-0000	Mops / Mats	\$148.43
38578	1/15/2025	Village Uniform	01-2-02610-420-002-0000	Mops / Mats	\$181.42
38580	1/15/2025	WOODWARD'S DISPOSAL SERVICE, INC.	01-2-02610-420-001-0000	Shredding	\$18.00
38580	1/15/2025	WOODWARD'S DISPOSAL SERVICE, INC.	01-2-02610-420-002-0000	Shredding	\$22.00
38581	1/15/2025	Yanda's Music & Pro Audio	01-2-02610-610-001-0000	Leising-(2) Microphone Cords for Sound Closet	\$18.89
38581	1/15/2025	Yanda's Music & Pro Audio	01-2-02610-610-002-0000	Leising-(2) Microphone Cords for Sound Closet	\$23.09
Sub Total					\$420,078.29

Sorted By Description -
Fund School Nutrition Fund

Check Number	Check Date	Payee	Account Code	Reason	Amount
38513	1/15/2025	AFLAC	06-941-000	Liability Payment	\$33.50
38514	1/15/2025	Blue Cross Blue Shield of Nebraska	06-941-000	Liability Payment	\$1,729.72
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-001-0000	Food	\$1,972.36
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-002-0000	Food	\$2,410.63
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-890-001-0000	Goshert-Food (Reimb'd AHPS)	\$17.95
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-890-002-0000	Goshert-Food (Reimb'd AHPS)	\$21.95
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-001-0002	Milk (Supply Chain Assistance)	\$484.58
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-630-002-0002	Milk (Supply Chain Assistance)	\$592.22
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-001-0000	Napkins, Disposable Food Trays, Gloves	\$41.45
38533	1/15/2025	Cash-Wa Distributing Company of Kearney, Inc.	06-2-03100-610-002-0000	Napkins, Disposable Food Trays, Gloves	\$50.64
ACH	1/15/2025	Department Of Revenue	06-941-000	Liability Payment	\$88.09
38520	1/15/2025	District 18 General Fund Clearing	06-941-000	Liability Payment	\$20.06
ACH	1/15/2025	EFTPS	06-941-000	Liability Payment	\$1,201.00
38552	1/15/2025	Integrated Security Solutions, LLC	06-2-03100-431-001-0000	2025 Range Hood System Inspections	\$225.00
38552	1/15/2025	Integrated Security Solutions, LLC	06-2-03100-431-002-0000	2025 Range Hood System Inspections	\$275.00
ACH	1/15/2025	NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS	06-941-000	Liability Payment	\$1,205.28
ACH	1/15/2025	PR Dir Deposit	06-941-000	Liability Payment	\$5,833.45
38522	1/15/2025	Principal Life Insurance Company-Disability	06-941-000	Liability Payment	\$97.11
38521	1/15/2025	Principal Life Insurance Company-Vision	06-941-000	Liability Payment	\$37.14
38577	1/15/2025	US Foods	06-2-03100-630-001-0000	Food	\$3,253.56
38577	1/15/2025	US Foods	06-2-03100-630-002-0000	Food	\$3,976.51
38577	1/15/2025	US Foods	06-2-03100-610-001-0000	Forks, Spoons, Napkins, Disposable Food Trays	\$130.25
38577	1/15/2025	US Foods	06-2-03100-610-002-0000	Forks, Spoons, Napkins, Disposable Food Trays	\$159.22
38577	1/15/2025	US Foods	06-2-03100-630-001-0000	Refund - Spoiled Product (Grape Tomatoes)	(\$20.92)
38577	1/15/2025	US Foods	06-2-03100-630-002-0000	Refund - Spoiled Product (Grape Tomatoes)	(\$25.56)
38578	1/15/2025	Village Uniform	06-2-03100-610-001-0000	Aprons / Bar Towels / Mats	\$83.37
38578	1/15/2025	Village Uniform	06-2-03100-610-002-0000	Aprons / Bar Towels / Mats	\$101.90
38579	1/15/2025	Wagner's Supermarket, Inc.	06-2-03100-630-001-0000	Food	\$219.73
38579	1/15/2025	Wagner's Supermarket, Inc.	06-2-03100-630-002-0000	Food	\$268.68
Sub Total					\$24,483.87

Sorted By		Description			
Fund	Student Fees Fund				
Check Number	Check Date	Payee	Account Code	Reason	Amount
38581	1/15/2025	Yanda's Music & Pro Audio	12-2-01100-352-001-0000	Sharp-Clarinet (050276A) Repair-Fixed bent keys, adjusted where needed, play/test	\$44.00
38581	1/15/2025	Yanda's Music & Pro Audio	12-2-01100-352-001-0000	Sharp-French Horn (99251) Repair-Solder brace	\$49.00
38581	1/15/2025	Yanda's Music & Pro Audio	12-2-01100-610-001-0111	Sharp-Replace drum sticks	\$12.99
Sub Total					\$105.99
Grand Total					\$444,668.15

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
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	4 - 6
Fund Financial Statements	
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	7 - 9
NOTES TO FINANCIAL STATEMENTS	10 - 24
SUPPLEMENTARY INFORMATION	
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	25 - 26
Nonmajor Funds - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	27
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual (Unaudited)	
General Fund	28 - 31
Depreciation Fund	32
Employee Benefit Fund	33
School Nutrition Fund	34
Bond Fund	35 - 36
Special Building Fund	37
Qualified Capital Purpose Undertaking Fund	38
Student Fee Fund	39
Cooperative Fund	40
Activities Fund	41
Notes to Budgetary Schedules	42
Activities Fund - Schedule of Changes in Cash Balances (Unaudited)	43
Analysis of Accounts with County Treasurers - Modified Cash Basis (Unaudited)	
General Fund	44
Bond Fund	45
Special Building Fund	46
REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i>	
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 <i>Government Auditing Standards</i>	47 - 48
SCHEDULE OF FINDINGS AND RESPONSES	49 - 50
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	51



**DANA F. COLE
& COMPANY^{LLP}**
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><u>2,388,767</u></u>
ASSETS				
Cash and certificates of deposit				1,672,304
Cash at county treasurers				<u>716,463</u>
TOTAL ASSETS				<u><u>2,388,767</u></u>
NET POSITION				
Restricted for				
Capital projects				51,080
Debt services				901,004
Unrestricted				<u>1,436,683</u>
TOTAL NET POSITION				<u><u>2,388,767</u></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
RECEIPTS				
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
TOTAL ASSETS	1,200,147	901,004	287,616	2,388,767
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)
TOTAL LIABILITIES AND FUND BALANCES	1,200,147	901,004	287,616	2,388,767

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>
-------------------------	------------------

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>
------------------	------------------

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
-----------------------	---------

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
DISBURSEMENTS				
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
RECEIPTS						
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>
DISBURSEMENTS						
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>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(76,239)</u>	<u>(5,926)</u>	<u>2,264</u>	<u> </u>	<u>2,067</u>	<u>(77,834)</u>
OTHER FINANCING SOURCES (USES)						
Interfund loan		(180,000)				(180,000)
Transfers in	<u>55,000</u>	<u> </u>	<u> </u>	<u> </u>	<u>45,407</u>	<u>100,407</u>
Total other financing sources (uses)	<u>55,000</u>	<u>(180,000)</u>	<u> </u>	<u> </u>	<u>45,407</u>	<u>(79,593)</u>
NET CHANGE IN FUND BALANCES	<u>(21,239)</u>	<u>(185,926)</u>	<u>2,264</u>	<u> </u>	<u>47,474</u>	<u>(157,427)</u>
FUND BALANCES, beginning of year	<u>32,147</u>	<u>237,006</u>	<u>24,344</u>	<u> </u>	<u>151,546</u>	<u>445,043</u>
FUND BALANCES, end of year	<u>10,908</u>	<u>51,080</u>	<u>26,608</u>	<u> </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>
RECEIPTS			
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>
TOTAL FUNDS AVAILABLE		<u>67,443</u>	<u>217,923</u>
DISBURSEMENTS			
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>
ANALYSIS OF FUND BALANCE			
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>
RECEIPTS			
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>
DISBURSEMENTS			
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>
ANALYSIS OF FUND BALANCE			
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>
RECEIPTS			
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>
TOTAL FUNDS AVAILABLE		<u>254,584</u>	<u>410,533</u>
DISBURSEMENTS			
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>
ANALYSIS OF FUND BALANCE			
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>
TOTAL FUND BALANCE		<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		_____	_____
RECEIPTS			
Other receipts	<u>60,000</u>	<u>50,512</u>	_____
TOTAL FUNDS AVAILABLE		<u>50,512</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>	_____
FUND BALANCE, end of year		=====	=====
ANALYSIS OF FUND BALANCE		=====	=====

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				Balance
	9/1/23	Receipts	Transfers	Disbursements	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^{LLP}**
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.

ARAPAHOE-HOLBROOK PUBLIC SCHOOL

610 WALNUT STREET, ARAPAHOE, NEBRASKA 68922

PROFESSIONAL NEGOTIATIONS AGREEMENT

Section I. Salary Schedule

- 1) The salary schedule, which is attached and marked "Exhibit A", shall be effective for the 2025-2026 school year with the following stipulations:
 - a) Vertical advancement will be permitted with a maximum of one-step per year.
 - b) Horizontal advancement will be permitted with a maximum of one-step per year.
 - c) Incentive for Hiring – The Board is authorized at its sole discretion to offer incentive pay to attract suitable teacher applicants or to secure a particular suitable teacher applicant. Such incentive pay, to be offered one time only, shall be 5% of the base salary on the salary schedule at the time of hire, payable the following August after approval of a contract by the Board. If a teacher receiving incentive pay fails to remain employed for three (3) full school years for any reason other than the new employee’s death or reduction in force, resigns his or her employment with the District for any reason other than termination of the teacher’s contract due to reduction in force or death, the teacher shall at once become liable to reimburse the District for such incentive pay via payroll deduction as follows:
 - i) If the teacher completes less than one full year of the three year obligation, the teacher shall fully reimburse the District for all incentive monies paid to the teacher.
 - ii) If the teacher completes one full year but less than two full years of the three year obligation, the teacher shall fully reimburse the District in an amount equal to two-thirds of the incentive monies paid to the teacher.
 - iii) If the teacher completes two full years, but less than three full years of the three year obligation, the teacher shall reimburse the District an amount equal to one-third of the incentive monies paid to the teacher.
- 2) The Extra-Duty schedule, which is attached and marked "Exhibit B", shall be effective for the 2025-2026 school year.

Section II. Insurance

1. The board shall provide health insurance coverage for all professional staff. The District is offering the following health insurance (Blue Cross and Blue Shield) for 2025 - 2026:
 - The school health plan shall consist of the District paying the following premium cost for the employee choice between two Blue Cross Blue Shield policies:

○ \$1,050 health deductible coverage and single dental:

2025-2026 Rates	Employee	Employee & Children	Employee & Spouse	Employee, Spouse, & Children
Health Premium	\$ 819.95	\$ 1,516.92	\$ 1,721.89	\$ 2,312.07
Dental Premium	\$ 31.78	\$ 31.78	\$ 31.78	\$ 31.78
Total	\$ 851.73	\$ 1,548.70	\$ 1,753.67	\$ 2,343.85

○ OR \$3,800 health deductible HSA-Eligible and single dental:

2025-2026 Rates	Employee	Employee & Children	Employee & Spouse	Employee, Spouse, & Children
Health Premium	\$ 691.80	\$ 1,279.87	\$ 1,452.82	\$ 1,950.75
Dental Premium	\$ 31.78	\$ 31.78	\$ 31.78	\$ 31.78
HSA Contribution	\$ 128.15	\$ 237.05	\$ 269.07	\$ 361.32
Total	\$ 851.73	\$ 1,548.70	\$ 1,753.67	\$ 2,343.85

- This District will pay a maximum of one-half of the family health insurance rate per month to the spouse’s insurance carrier if employed by another school and the couple elects to use that carrier. The District will not contribute to a plan that constitutes double coverage.

- If both spouses are certificated employees in the District, the District will pay for family dental according to the four-tier system.
2. In the event of accidental death on the job on the school premises, the remainder of an employee's current annual salary will be paid to the next of kin.
 3. Long-Term Disability and Short-Term Disability Insurance premiums will be paid in full by the District.

Section III. Leave

1. Discretionary leave – 12 days annually, accumulative to 40 days. Leave may only be taken in 2-hour/0.25 day, 4-hour/0.50 day, or 8-hour/1.00 day increments.
 - Certified staff who end the year with enough discretionary days, whereby adding twelve (12) discretionary days for the start of the next year will put their discretionary balance above the limit of 40 days, will be reimbursed up to eight (8) days by the district at 80% of the base substitute rate times the number of days above 40. Payments will occur in August of each year, beginning in 2023.
 - Upon retirement, unused discretionary days will be paid out at half the base substitute rate to retiring teachers that have served the District 12 or more years.
2. Work day – one day for teachers at the end of the first semester, non-accumulative.

Section IV. Benefits for Less Than Full Time Teachers

Less than full time employees will receive salary and benefits, including insurance and leave benefits to which they may be entitled on a pro rata basis equal to their full time equivalency (F.T.E.) as a certificated employee of the District.

For example, a .75 F.T.E. employee would receive 75% of the annual salary provided for in the applicable column of the salary schedule, 75% of health insurance benefits otherwise available (e.g., one-fourth of the premium would be paid by the employee each month) and 75% of the leave days available (e.g., 12 discretionary days at three-fourths time, not 12 discretionary days at full-time).

Section V. Payroll Checks

All teachers will be paid on the 15th of the month beginning in September each school year, with the exception that teachers just beginning their educational experience (1st year overall) will have the option to receive their yearly salary over a 13 month period beginning in August of the year they initiate service with AHPS.

Section VI. Physical Examinations

The Board will no longer require physicals of teachers on staff, but reserve the right to request physicals for teachers on staff at the Board's expense.

Section VII. Extra Duty:

The Arapahoe-Holbrook School Board will honor all extra-duty sponsorships (including head and assistant) pay as long as there is enough participants to fulfill the requirements to compete in competitions in the current school year in junior high football, cheerleading, FCCLA, junior high track, FFA, one-act play, flag team, math-counts, academic teams (elementary, junior high, high school), school musical, junior high volleyball, junior high basketball, junior high wrestling, speech team, cross country, high school track, golf, vocal music, high school football, high school wrestling, high school basketball, instrumental music, high school volleyball, annual, summer weights, athletic director, prom director, high school bowling, and unified high school bowling.

Section VIII. Crisis Management:

The selection of teachers to serve on the Crisis Management Team will be selected by the current members of the Crisis Management Team.

Section IX. Mandatory On-Line Training Courses:

- o Coursework will be made available to staff no later than 7/15.
- o One work-day at the beginning of each school year will be entirely dedicated to the mandatory on-line training coursework.
- o If staff have completed all of the on-line mandatory training coursework, they do not need to be present for the mandatory on-line training course work-day.
- o The deadline for the mandatory on-line training coursework is the end of the work-day dedicated to the mandatory on-line training coursework.

Section X. Compensation for Substituting for another Teacher during Plan Period:

The District will pay when Administration asks a teacher to give up their Plan Period to substitute for another teacher. The rate for all periods except 5th period aka Warrior Time/Student Advisory will be 1/the number of periods in a regular school day, currently 8.5 * the base substitute rate; 5th period aka Warrior Time/Student Advisory will be (1/the number of periods in a regular school day, currently 8.5 * the base substitute rate)/2.

All future negotiations agreements will be attached to this Master Agreement and will be signed by both President and Superintendent.

APPROVED this _____ day of _____, 2025.

School Board President

Date

AEA President

Date

Superintendent

Date

ARAPAHOE-HOLBROOK PUBLIC SCHOOL

SALARY SCHEDULE (4x4)

"EXHIBIT A"

2025 - 2026

40,000	BA	BA+9	BA+18	BA+27	BA+36/MA	MA+9	MA+18
1	1.0000 40,000	1.0400 41,600	1.0800 43,200	1.1200 44,800	1.1600 46,400	1.2000 48,000	1.2400 49,600
2	1.0400 41,600	1.0800 43,200	1.1200 44,800	1.1600 46,400	1.2000 48,000	1.2400 49,600	1.2800 51,200
3	1.0800 43,200	1.1200 44,800	1.1600 46,400	1.2000 48,000	1.2400 49,600	1.2800 51,200	1.3200 52,800
4	1.1200 44,800	1.1600 46,400	1.2000 48,000	1.2400 49,600	1.2800 51,200	1.3200 52,800	1.3600 54,400
5	1.1600 46,400	1.2000 48,000	1.2400 49,600	1.2800 51,200	1.3200 52,800	1.3600 54,400	1.4000 56,000
6	1.2000 48,000	1.2400 49,600	1.2800 51,200	1.3200 52,800	1.3600 54,400	1.4000 56,000	1.4400 57,600
7		1.2800 51,200	1.3200 52,800	1.3600 54,400	1.4000 56,000	1.4400 57,600	1.4800 59,200
8		1.3200 52,800	1.3600 54,400	1.4000 56,000	1.4400 57,600	1.4800 59,200	1.5200 60,800
9			1.4000 56,000	1.4400 57,600	1.4800 59,200	1.5200 60,800	1.5600 62,400
10				1.4800 59,200	1.5200 60,800	1.5600 62,400	1.6000 64,000
11				1.5200 60,800	1.5600 62,400	1.6000 64,000	1.6400 65,600
12					1.6000 64,000	1.6400 65,600	1.6800 67,200
13					1.6400 65,600	1.6800 67,200	1.7200 68,800
14					1.6800 67,200	1.7200 68,800	1.7600 70,400
15					1.7200 68,800	1.7600 70,400	1.8000 72,000
16						1.8000 72,000	1.8400 73,600
17							1.8800 75,200

**ARAPAHOE-HOLBROOK PUBLIC SCHOOL
SALARY SCHEDULE (4x4) *MID-YEAR HIRE
2025 - 2026**

"EXHIBIT A-1"

40,000	BA*	BA+9*	BA+18*	BA+27*	BA+36/MA*	MA+9*	MA+18*
1	0.5000 20,000	0.5200 20,800	0.5400 21,600	0.5600 22,400	0.5800 23,200	0.6000 24,000	0.6200 24,800
2	1.0200 40,800	1.0600 42,400	1.1000 44,000	1.1400 45,600	1.1800 47,200	1.2200 48,800	1.2600 50,400
3	1.0600 42,400	1.1000 44,000	1.1400 45,600	1.1800 47,200	1.2200 48,800	1.2600 50,400	1.3000 52,000
4	1.1000 44,000	1.1400 45,600	1.1800 47,200	1.2200 48,800	1.2600 50,400	1.3000 52,000	1.3400 53,600
5	1.1400 45,600	1.1800 47,200	1.2200 48,800	1.2600 50,400	1.3000 52,000	1.3400 53,600	1.3800 55,200
6	1.1800 47,200	1.2200 48,800	1.2600 50,400	1.3000 52,000	1.3400 53,600	1.3800 55,200	1.4200 56,800
7	1.2000 48,000	1.2600 50,400	1.3000 52,000	1.3400 53,600	1.3800 55,200	1.4200 56,800	1.4600 58,400
8		1.3000 52,000	1.3400 53,600	1.3800 55,200	1.4200 56,800	1.4600 58,400	1.5000 60,000
9		1.3200 52,800	1.3800 55,200	1.4200 56,800	1.4600 58,400	1.5000 60,000	1.5400 61,600
10			1.4000 56,000	1.4600 58,400	1.5000 60,000	1.5400 61,600	1.5800 63,200
11				1.5000 60,000	1.5400 61,600	1.5800 63,200	1.6200 64,800
12				1.5200 60,800	1.5800 63,200	1.6200 64,800	1.6600 66,400
13					1.6200 64,800	1.6600 66,400	1.7000 68,000
14					1.6600 66,400	1.7000 68,000	1.7400 69,600
15					1.7000 68,000	1.7400 69,600	1.7800 71,200
16					1.7200 68,800	1.7800 71,200	1.8200 72,800
17						1.8000 72,000	1.8600 74,400
18							1.8800 75,200

**ARAPAHOE-HOLBROOK PUBLIC SCHOOL
EXTRA DUTY SALARY SCHEDULE
2025-2026**

	LEVEL I	LEVEL II	LEVEL III	LEVEL IV	LEVEL V	LEVEL VI
ATHLETIC DIRECTOR (1) **Sept/May	ASST JH FBALL (1) **Sept/Oct	HD JH FBALL (1) **Sept/Oct	HD JH TRACK (G/B Combined) (1) **Mar/May	ASST VAR FBALL (2) **Sept/Nov	HD JH/HS CROSS COUNTRY (1) **Sept/Oct	HD VAR FBALL (1) **Sept/Nov
			(G/B)		(G/B)	
PROM DIRECTOR (1) **Sept/Mar	ASST JH VBALL (1) **Sept/Oct	HD JH VBALL (1) **Sept/Oct	ASST JH/HS CROSS COUNTRY** (1) **Sept/Oct	ASST VAR VBALL (1) **Sept/Nov	HD GOLF (1) **Mar/May	HD VAR VBALL (1) **Sept/Nov
	N/A if APS Employee is Head Coach		(G/B)			
	ASST JH BBALL (1-B; 1-G) ** (B) Dec/Feb; (G) Oct/Jan	HD JH BBALL (1-B; 1-G) ** (B) Dec/Feb; (G) Oct/Jan	ANNUAL (1) **Sept/May	ASST VAR BBALL (1-B; 1-G) **Nov/Mar		HD WRESTLING (1) **Nov/Feb
	(B)	(B)		(B)		
	(G)	(G)		(G)		
	ASST JH TRACK (2) **Mar/May	HD JH TRACK (G/B Separate) (2) **Mar/May	ALL SCHOOL PLAY/MUSICAL (1) **Oct/Dec	ASST VAR TRACK (2) **Mar/May		HD BBALL (1-B; 1-G) **Nov/Mar
	(G/B)	(G)		(G/B)		(B)
	(G/B)	(B)		(G/B)		(G)
		HD JH WRESTLING (1) **Oct/Dec	ASST GOLF** (1) **Mar/May	ASST VAR WRESTLING (1) **Nov/Feb		HD TRACK (G/B Combined) (1) **Mar/May
			**Only if 10 or more participate			(G/B)
	ONE-ACT PLAY (1) **Oct/Dec	CHEERLEADERS (1) **Sept/May		INSTRUMENTAL MUSIC (1) **Sept/May		SPEECH TEAM (1) **Nov/Mar
	FLAG TEAM (1) **Sept/May	FCCLA (1) **Sept/May				
	MATHCOUNTS (1) **Sept/May	FFA (1) **Sept/May				
	N/A					
	ELEM ACADEMIC TEAM (1) **Oct/Apr	VOCAL MUSIC (1) **Sept/May				
	JH ACADEMIC TEAM (1) **Oct/Apr	HS BOWLING (1) **Nov/Feb				
	HS ACADEMIC TEAM (1) **Oct/Apr	SUMMER WEIGHT TRAINING (1-B; 1-G)				
		XXXXXX will be paid \$20/Hour and is not to exceed 90 hours from the day school ends until the day school begins.				
	HS UNIFIED BOWLING (1) **Oct/Dec	XXXXXX will be paid \$20/Hour and is not to exceed 90 hours from the day school ends until the day school begins.				

YEARS EXPERIENCE	LEVEL I	LEVEL II	LEVEL III	LEVEL IV	LEVEL V	LEVEL VI
1-2	2 UNITS	3 UNITS	4 UNITS	6 UNITS	8 UNITS	10 UNITS
	\$800.00	\$1,200.00	\$1,600.00	\$2,400.00	\$3,200.00	\$4,000.00
3-4	3 UNITS	4 UNITS	5 UNITS	7 UNITS	9 UNITS	11 UNITS
	\$1,200.00	\$1,600.00	\$2,000.00	\$2,800.00	\$3,600.00	\$4,400.00
5-6		5 UNITS	6 UNITS	8 UNITS	10 UNITS	12 UNITS
		\$2,000.00	\$2,400.00	\$3,200.00	\$4,000.00	\$4,800.00
7-8			7 UNITS	9 UNITS	11 UNITS	13 UNITS
			\$2,800.00	\$3,600.00	\$4,400.00	\$5,200.00

** The position of Assistant Golf Coach is only to be filled if / when one coach cannot transport the team. A van can hold 10 passengers plus a driver.

Certified staff will be paid over the 12 months that coincide with their teaching salary. Community coaches will be paid over the particular season for which they are coaching/sponsoring. The only exception is the position of Summer Weight Training which is paid hourly.

If coaching 2 or less Junior High Activities listed on the Extra Duty Schedule and practice takes place in a period identified as such on the Master Schedule during the school day the employee may choose to have no plan period during the particular season they have agreed to coach/sponsor and receive compensation per the Extra Duty Schedule for the assignment OR the employee may request a plan period and not receive compensation for practices that take place in a period identified as such on the Master Schedule during the school day. If coaching 3 or more Junior High Activities listed on the Extra Duty Schedule, the employee will be given a plan period and will receive compensation per the Extra Duty Schedule for the assignments where practices take place in a period identified as such on the Master Schedule during the school day.

The following Extra Duty Hourly Rate is for work after 4:00 pm on a regular school day and 3:00 pm on a Friday schedule.

Due to IRS Regulations All Extra Duty Pay Must be Paid Through Payroll.			
Gate	\$13.00 per Hour	Bookkeeper	\$13.00 per Hour
Line Judge	\$13.00 per Hour	Officiating	\$20.00 per Hour
Clock Operator	\$13.00 per Hour	Speech Judge	\$50.00 per Meet

School Board President Signature	AEA President Signature	Superintendent Signature
Date	Date	Date

**RESOLUTION OF THE BOARD OF EDUCATION TO
INCREASE BASE GROWTH PERCENTAGE TO
DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY**

WHEREAS, the Board of Education ("Board") for **Furnas County School District 33-0018**, commonly known as **Arapahoe-Holbrook Public Schools** (the "School District"), is planning the School District's annual budget for the 2025-2026 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to seven percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025-2026 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of ___ to ___ on the 13th day of January, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

BAILEY E. SCHNEIDER

Resignation Letter

Bailey Schneider

1008 Main Street

Arapahoe, NE 68922

bailschneids111@gmail.com

(308)215-0642

12/9/24

Mr. Ben Ellis

Mr. Bob Drews

Arapahoe-Holbrook School Board

Arapahoe-Holbrook Public Schools

610 Walnut Street

Arapahoe, NE 68922

To whom it may concern,

I hope this letter finds you well. It is with mixed emotions that I submit my formal resignation from my position as the 6th grade teacher and cheer sponsor at Arapahoe-Holbrook Public Schools, effective at the end of the 2024-2025 school year.

After careful consideration, I have made the decision to step down from my teaching role due to my upcoming marriage. My new life circumstances require me to relocate. This decision, while incredibly exciting for me personally, means I will be unable to continue in my role at Arapahoe-Holbrook. It has been an absolute pleasure working with such a dedicated and talented team, and I am deeply grateful for the opportunity to contribute to the education and growth of the wonderful students here.

I am incredibly grateful for the opportunity to work alongside such a dedicated team of educators and to have had the privilege of teaching and guiding the extraordinary 5th and 6th grade students. The experience has been both rewarding and fulfilling, and I will cherish the memories and relationships I have built here for a lifetime.

Please know that I am committed to ensuring a smooth transition. I am more than willing to assist in any way possible to ensure my students' continued success and to help with the handover of my duties.

Thank you once again for your understanding and support. I wish Arapahoe-Holbrook Public Schools, the entire team, and my students continued success in the future.

Best regards,



BAILEY E. SCHNEIDER

CONTRACT OF EMPLOYMENT WITH ADMINISTRATOR

THIS CONTRACT is made by and between the Board of Education of the Furnas County School District 33-0018, a/k/a Arapahoe Public Schools, hereinafter referred to as “the Board,” and Logan Kats, 7-12 Principal, hereinafter referred to as “the Administrator.”

WITNESSETH: That in accordance with action taken by the Board as recorded in the minutes of the Board meetings held on the 9th day of December, 2024, the Board hereby agrees to employ the Administrator, and the Administrator hereby agrees to accept such employment, on the following terms and conditions:

1. **Term of Contract.** This Contract is for a (2) year term that begins on the 1st day of August, 2025, and will expire on the 31st day of July, 2027. Working days constitute a time period of August 1, to June 1, approximately two hundred ten (210) days. The Administrator understands that if school was originally scheduled, a day under contract, but later cancelled due to snow, heat, etc., the Administrator will report to said employment. The Administrator is not expected to work during scheduled school breaks.
2. **Salary.** The annual salary shall be \$85,000 for 2025-2026, and \$87,600 for 2026-2027.
 - A. Salary Payments. The annual salary shall be paid in twelve (12) equal installments in accordance with the policy of the Board governing payment of certificated employees of the District.
 - B. Deductions. The salary payments shall be subject to deductions in conformance with regulations governing Withholding Tax, Social Security and the School Employees’ Retirement Act. Other lawful deductions may be withheld as agreed to by the parties.
 - C. Adjustment of Salary. The District, acting by and through its Board of Education, reserves the right to adjust the annual salary during the term of this Contract, said salary adjustment, however, not to reduce the annual salary to any lesser amount than that as above stated. Any adjustment in salary made during the term of this Contract shall be in the form of an amendment and shall become a part of this Contract; provided, however, that in making any such salary adjustment, it shall not be considered that the District has entered into a new Contract, nor shall the termination date of this Contract be thereby extended unless the Board of Education, by specific action, shall expressly extend such termination date. In no event shall any such extension, together with the unexpired term of this Contract or any prior extension, be for a period in excess of three (3) years.
3. **Benefits.**
 - A. Discretionary Leave. The Administrator shall receive twelve (12) days annually, accumulative to forty (40) days, as granted other certificated employees of the District. Leave may be taken in 2-hour/0.25 day, 4-hour/0.50 day, or 8-hour/1.00 day increments. Unused discretionary leave will be paid out at half the base substitute rate to retiring Administrators that have served the District 12 or more years.
 - B. Health, Dental and LTD Insurance. The Administrator shall be provided health, dental, short-term and long-term disability insurance with premiums paid entirely by the District.
 - C. Meetings and Dues. The Administrator shall attend appropriate professional meetings at the local, state and national levels provided that such attendance does not interfere with the proper performance of Administrator’s duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies. In addition, the District shall pay the Administrator’s annual dues to the Nebraska Council of School Administrators and the Principal’s Association National & State Dues. The Board may in its discretion pay dues for other professional organizations suitable for the Administrator’s position upon the Administrator’s request.

- D. Transportation Expenses. The reasonable and necessary expenses of transportation required in the performance of Administrator's official duties shall be reimbursed at the rate set annually by the Board for District travel. Attendance at a National Conference on a biannual basis shall be permitted with Superintendent's approval.
- E. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Administrator from any and all demands, claims, suits, actions, and legal proceedings brought against the Administrator in the Administrator's individual capacity or the Administrator's official capacity as an agent or employee of the District, provided that the incident arose while the Administrator was acting (or, in good faith, reasonably believed that the Administrator was acting) within the scope of the Administrator's employment with the District.
- F. Moving Expenses. The Administrator shall be paid a one time lump sum payment at the time of the Administrator's first pay check for the reasonable cost of moving expenses to relocate to the District, to include packing and unpacking services. The Administrator shall be reimbursed for such expenses, upon presenting a receipt or bill for the same, up to a maximum of \$1,000.00.
- G. Other Benefits. The Administrator shall receive a stipend of \$35/month for a cell phone. The Administrator may be provided such other benefits as are provided to certificated employees of the District in the Board's discretion, except as otherwise provided herein, provided the Administrator meets the conditions and eligibility requirements for such benefits.

4. Duties. The Administrator is assigned to the following position(s): Principal

- A. Assignment of Duties. The position(s) assigned herein and the precise duties of the Administrator are subject to assignment by the Superintendent or the Board of Education. The Administrator shall be subject to such other duties as may be assigned from time to time by the Superintendent or the Board of Education.
- B. Description of Duties. The duties to be performed shall include those as are regularly and customarily expected for the assigned position(s), those which are set forth in Board Policy or Regulation for the assigned positions, and duties as directed to be performed by the Administrator's supervisor or the Board of Education.
- C. Performance of Duties. The Administrator shall be governed by the policies, regulations and directions of the Board of Education. The Administrator shall in all respects to diligently and faithfully perform the assigned duties to the best of the Administrator's professional ability. The duties shall include the minimal expectation that the Administrator not engage in conduct which would be a violation of Nebraska Department of Education Rule 27 (92 NAC 27), as such rule may be revised from time to time, regardless of whether Administrator is otherwise subject to such rule.
- D. Attendance. Regular dependable attendance is an essential function of the Administrator's position. The Administrator agrees to devote full time to the assigned duties, provided that with the advance agreement of the Board of Education, the Administrator may undertake consultative work, speaking engagements, writing, lecturing or other professional duties.

5. Contract Termination.

- A. Reasons for Termination. This Contract may be cancelled or terminated in accordance with applicable law in the event the Administrator violates any of the provisions of this Contract or performs any act or does anything which is materially harmful to the District, or which substantially inhibits the Administrator's ability to discharge the duties as set forth herein, including, but not limited to (1) becoming legally disqualified to perform the duties of the assigned position; (2) participation in any fraud; (3) causing any intentional damage to property; (4) engaging in any unlawful act; (5) any representations in this Contract being determined to be false or incorrect; (6) failure to return a Renewal Agreement by the required date, provided that

such date not be prior to March 15; and (7) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or teaching or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties. In the event the Administrator is assigned to a position which does not legally require that the Administrator hold an administrative or teaching certificate, or is contracted for on a less than a one-half full time equivalency basis, this Contract shall be on an at-will basis, terminable without cause, and not subject to continuation or renewal. Suspensions or other disciplinary action may be enforced in accordance with applicable law.

- B. Compensation Upon Termination. Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the twelve months in the annual salary period in which termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract, and any sums owing to the District by the Administrator, shall be set off from sums due to the Administrator and, if the sums owing to the District are in excess of the sums due the Administrator, the amount owing shall be immediately refunded by the Administrator.
- C. Health. The District may require a certificate of health and physical fitness of Administrator in accordance with applicable law at any time while this Contract is in force. Should the Administrator be unable to perform the Administrator's duties by reason of mental or physical capacity or any reason beyond the Administrator's control, and said disability exists for a period exceeding the Administrator's sick leave allowance, the Board of Education may, in its discretion, make a proportionate reduction from the salary and benefits, and if such disability continues or is permanent, or of such nature as to make the Administrator unable to perform essential functions of the Administrator's position(s), the Board of Education may, at its option, terminate this Contract.

6. Representations and Legal Requirements.

- A. Certificate. The Administrator shall hold at all times during the term of this Contract a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties.
- B. Registration of Certificate. The certificate required to perform the assigned duties shall be registered as required by law. This contract is not valid until the required certificate is registered in accordance with law and the Administrator shall not be compensated for any services performed prior to the date of registration of the certificate.
- C. No Other Contract. The Administrator represents that the Administrator 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.
- D. No Penalty for Release. There shall be no penalty for release or resignation by the Administrator from this Contract; provided no resignation shall become effective until expiration of the remaining term of the Contract unless the Board fixes an earlier effective date.
- E. School Retirement. This Contract is subject to provisions of the School Employees' Retirement Act.
- F. Representations of Administrator. The Administrator further represents that: (1) all information set forth in the Administrator's application for employment and other information provided by the Administrator in seeking employment are true and accurate, and if said information ceases to be true, Administrator shall advise the Superintendent immediately; (2) Administrator has

never been convicted or plead no contest or otherwise been adjudicated as having committed a felony, any other offense involving moral turpitude, or any other offense involving abuse, neglect, or sexual misconduct as defined in Sections 003.11 through 003.13 of 92 NAC 21; and (3) Administrator has not suffered suspension or revocation of any educational professional license or certificate, nor voluntarily surrendered such a license or certificate where charges or potential charges were pending or imminent.

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

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

Executed this 9 th day of December, 2024. _____ Logan Kats, Administrator	Executed this 9 th day of December, 2024. Board of Education of the Furnas County School District, a/k/a Arapahoe Public Schools By: _____ President Attest: _____ Secretary
--	--

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 Debra McDonald, 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 Special Education 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 8. 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 December 20, 2024 shall constitute a rejection by the Teacher of the offer of employment.

Executed December 18, 2024
Debra McDonald
Teacher

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

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 Carina Atterberry, 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 Certified 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, Step 1. 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 January 10, 2025 shall constitute a rejection by the Teacher of the offer of employment.

Executed January 2nd, 2025
Carina Atterberry
Teacher

Executed _____, 20____
School District of Arapahoe, No. 18, County of Furnas
By _____
President of School Board
Attest: _____
Secretary of School Board

CONTRACT OF EMPLOYMENT WITH SUPERINTENDENT

THIS CONTRACT is made by and between the Board of Education of the Furnas County School District 33-0018, a.k.a. Arapahoe Public Schools, hereinafter referred to as "the Board," and Robert Drews, hereinafter referred to as "the Superintendent."

WITNESSETH: That in accordance with action taken by the Board as recorded in the minutes of the Board meetings held on the 13th day of January 2025, the Board hereby agrees to employ the Superintendent, and the Superintendent hereby agrees to accept such employment, subject to the following terms and conditions:

1. **Term of Contract:** This Contract is for a term of two (2) years, beginning on the 1st day of July, 2025, and expiring on the 30th day of June, 2027 (the "Amended Term"), that can be extended in one (1) year increments in accordance with law. A "contract year" for purposes of this Contract shall be from July 1 to June 30. Notice of intent to non-renew in the final year of the Contract shall be given to the Superintendent on or before April 15 of the final year of the contract.
2. **Salary:** The annual salary shall be: One Hundred Forty-Nine Thousand Two Hundred Dollars (\$149,200.00) for 2025-2026 and One Hundred Fifty-Six Thousand Dollars (\$156,000.00) for 2026-2027. The salary and benefits are apportioned with respect to the Superintendent's duties as follows:

Service	Salary	Benefits
Superintendent Services	\$149,200.00 Per Year (2025-2026)	Health Ins: Employee/Spouse/Child(ren) \$27,744.84 Per Year (2025-2026). Dental Ins: Employee/Spouse/Child(ren) \$1,075.32 Per Year (2025-2026). Disability Ins: \$1,095.00 Per Year (2025-2026). Retirement: \$14,737.68 Per Year (2025-2026). \$15,409.37 Per Year (2026-2027).
	\$156,000.00 Per Year (2026-2027)	

The annual salary for the second year and any subsequent year of the contract will be set by the Board; such salary shall not be less than the salary for the prior contract year in the absence of mutual agreement between the Board and the Superintendent. Said annual salary shall be paid in equal installments in accordance with the policy of the Board governing payment of professional staff employees of the District.

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

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

This Contract shall conform to the regulations governing deductions with reference to Withholding Tax, Social Security and School Employees' Retirement Act. Other deductions may be withheld as agreed to by the parties to this contract.

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

follows:

- a. Vacation Leave Benefits: The Superintendent shall be allowed 20 working days of vacation leave during each contract year to be used in a manner and at times selected by the Superintendent; provided that such vacation leave shall not be taken such as to interfere with the Superintendent's attendance at regularly scheduled Board meetings or at times when the Superintendent's duties require the Superintendent's attendance at school (e.g., beginning and end periods of the school year). Since the Board feels that periodic vacation is beneficial to "recharge," the Superintendent shall use vacation and this vacation leave shall not be allowed to accrue from year to year. The maximum number of vacation days that can be accumulated is 20. Once the maximum vacation is accumulated, no further vacation days are earned or granted until the accumulated vacation days is less than the maximum, and then only to the extent necessary to restore the vacation time to the maximum. In addition, the Superintendent is not expected to work during scheduled school breaks.
 - b. Discretionary Leave Benefits: The Superintendent shall further be entitled to 12 days annually, accumulative to 40 days of discretionary leave. Leave may only be taken in 2-hour/0.25 day, 4-hour/0.50 day, or 8-hour/1.00 day increments. Unused discretionary days will be paid out at half the substitute rate to retiring Administrators that have served the District 12 or more years. The Superintendent shall maintain a current log of used vacation and discretionary leave days with the Board President.
 - c. Health and Dental Insurance: The Superintendent shall be provided group health, family dental insurance, and long-term disability benefits in the same manner as granted to teachers of the District.
 - d. Meetings and Dues: The Superintendent shall attend appropriate professional meetings at the local, state and national levels, including up to 30 days per contract year related to responsibilities as a member of the Board of Directors for the Nebraska School Activities Association, provided that such attendance does not interfere with the proper performance of Superintendent's duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies. In addition, District shall pay Superintendent's annual dues to the Nebraska Council of School Administrators and to the American School Superintendent's Association (ASSA).
 - e. Transportation Expenses: The reasonable and necessary expenses of transportation required in the performance of Superintendent's official duties shall be reimbursed at the rate set annually by the Board for District travel.
 - f. Indemnity: The Board agrees to indemnify and hold the Superintendent harmless from any expense or liability the Superintendent may incur, in the Superintendent's individual capacity or as an agent and employee of the School District, as the result of claims, demands, suits, actions, and other legal proceedings asserted against the Superintendent and arising out of actions taken within the scope of the Superintendent's authority and employment duties. Appropriate liability insurance coverage shall be provided, at School District expense, for the benefit of the Superintendent. In no event will individual Board members be personally liable for indemnifying the Superintendent under the provisions of this paragraph. If a conflict exists between the legal position of the Superintendent and the legal position of the School District, the Superintendent may, with the consent of the Board, engage separate counsel for the Superintendent's defense. In that event, the School District will pay all attorneys' fees and other expenses incurred for defense of the Superintendent.
 - g. Other Benefits. Cell phone stipend of \$35/month. The Superintendent may be provided such other benefits as are provided to certificated employees of the District in the Board's discretion, except as otherwise provided herein, provided the Superintendent meets the conditions and eligibility requirements for such benefits.
4. **Duties:** The Superintendent is employed as the Superintendent for the District. The Superintendent shall perform the duties of such positions as are regularly and customarily expected for such positions and such duties and responsibilities as are set forth in Board Policy or Regulation for such positions. The Superintendent shall be subject to such other duties as the Board may assign from time to time. The Superintendent agrees to devote full time to the assigned duties, provided that with the advance agreement of the Board of Education, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing or other professional duties.

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

5. **Board-Superintendent Relationship:** The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District, and shall have primary responsibility for implementation of Board policy. The Superintendent shall be responsible for development of policies for adoption by the Board and for development of regulations and rules consistent with Board policy. In the absence of Board policy on matters which require prompt action, the Superintendent shall have the authority to act using the Superintendent's professional judgment and consistent with legal requirements; provided that the Superintendent shall report the nature of the matter and the action taken to the Board no later than the next regularly scheduled Board meeting. The parties agree, individually and collectively, to promptly refer all criticism, complaints and suggestions called to its attention to the Superintendent for action, study or recommendation, as appropriate.
6. **Evaluation of the Superintendent:** The Superintendent shall be evaluated once during each contract year, unless the Board deems additional evaluations appropriate. The Superintendent shall receive a copy of the evaluation and shall have the right to submit a response to the evaluation, which response shall be placed in the Superintendent's personnel file. The Superintendent shall notify the President of the Board to remind the Board of the need to evaluate.
7. **Contract Termination:** In the event the Superintendent violates any of the provisions of this Contract or performs any act or does anything which is materially harmful to the District, or which substantially inhibits the Superintendent's ability to discharge the duties as set forth herein, including, but not limited to:
 - (1) becoming legally disqualified to perform as a superintendent or elementary principal in the State of Nebraska;
 - (2) participation in any fraud;
 - (3) causing any intentional damage to property;
 - (4) engaging in any unlawful act;
 - (5) any representations in this Contract being determined to be false or incorrect;
 - (6) "the Superintendent's failure to notify in writing the President of the Board of Education that the Superintendent intends to continue employment as Superintendent in the District by March 15th of the final year of the Contract or any extension of the Contract term;" and
 - (7) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or teaching or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties; then the Superintendent may be discharged in accordance with applicable law. Suspension or other disciplinary action may be enforced in accordance with applicable law. Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount that bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the twelve months in the annual salary period in which termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract, and any sums owing to the District by the Superintendent, shall be set off from sums due to the Superintendent and, if the sums owing to the District are in excess of the sums due the Superintendent, the amount owing shall be immediately refunded by the Superintendent.

The Board of Education may require a certificate of health and physical fitness of Superintendent in accordance with applicable law at any time while this Contract is in force. Should the Superintendent be unable to perform the Superintendent's duties by reason of mental or physical capacity or any reason beyond the Superintendent's control, and said disability exists for a period exceeding the Superintendent's sick leave allowance, the Board of Education may, in its discretion, make a proportionate reduction from the salary and benefits, and if such disability continues or is permanent, or of such nature as to make the Superintendent unable to perform essential functions of the positions for which the Superintendent is employed, the Board of Education may, at its option, terminate this agreement whereupon the respective duties, rights and obligations hereof shall terminate.

8. **Representations and Legal Requirements:** The Superintendent affirms that: (1) the Superintendent holds or will

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

The Superintendent further warrants and represents as follows:

- (1) all information set forth in the Superintendent's application for employment and other information provided by the Superintendent in seeking employment are true and accurate, and if said information ceases to be true, Superintendent will advise the Board of Education immediately;
- (2) Superintendent has never been convicted or plead no contest or otherwise been adjudicated as having committed a felony, any other offense involving moral turpitude or any other offense involving abuse, neglect, or sexual misconduct as defined in Sections 003.12 through 003.14 of 92 NAC 21; and
- (3) Superintendent has not suffered suspension or revocation of any educational professional license or certificate, nor voluntarily surrendered such a license or certificate where charges or potential charges were pending or imminent.

There shall be no penalty for release or resignation by the Superintendent from this Contract; provided no resignation shall become effective until expiration of the remaining term of the Contract unless the Board fixes an earlier effective date. This Contract is subject to provisions of the School Employees' Retirement Act.

- 9. **Residency within the District:** By December 1, 2022, the Superintendent shall move into and continually reside within the School District's boundaries during the term of this Contract and any Contract extensions.
- 10. **Governing Laws:** The parties shall be governed by all applicable Nebraska and federal laws, rules, and regulations in performance of their respective duties and obligations under this Contract.
- 11. **Amendments & Severability:** This Contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

<p>Executed this 13th day of January 2025.</p> <p>Board of Education of Furnas County School District 33-0018, a/Ida Arapahoe Public School</p> <hr/> <p>Superintendent</p>	<p>Executed this 13th day of January 2025.</p> <p>Board of Education of Furnas County School District 33-0018, a/Ida Arapahoe Public Schools</p> <hr/> <p>Board President</p> <hr/> <p>Board Clerk</p>
---	--

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: _____