

Agenda

1. Call To Order, Roll Call
2. Notice of Open Meetings Statute
3. Recognition of Visitors
4. Consent Agenda
 - 4.1. Approval of Minutes
 - 4.2. Financial Report
 - 4.3. Reading and approval of general fund bills in the amount of \$356,558.76. Checks #34449 to 34496.
 - 4.4. Approve transfer of \$356,558.76 from MMDA checking to general fund checking. Checks #34449 to 34496.
 - 4.5. Reading and approval of building fund bills in the amount of \$7,551.08. Check#1712
 - 4.6. Activity Fund Report
 - 4.7. Reading and approval of the Lunch fund bills in the amount of \$13,401.09. Checks# 8666 to 8675.
5. Information Item
 - 5.1. NCPA Academic All State student recognition
 - 5.2. Presentation by Landon Drews
 - 5.3. Strategic Planning Review
 - 5.4. Superintendent Evaluation
6. Action Item
 - 6.1. Discuss, consider and take action to approve the 2026-2027 Superintendent Contract for Stacy McAbee as presented.
 - 6.2. Discuss, consider and take action to approve the Track Resurfacing proposal from Fisher Track.
 - 6.3. Discuss, consider and take action to approve the 2024-2025 District Audit.
 - 6.4. Discuss, consider and take action to approve district policies 4043 to 4064.
 - 6.5. Excuse Absent Board Members
7. Reports:
 - 7.1. Report of the Superintendent
 - 7.2. Report of the Principal
 - 7.3. Committee Reports:
 - 7.3.1. Finance and Personnel
 - 7.3.2. Building and Grounds
 - 7.3.3. Transportation
 - 7.3.4. Instruction and Americanism
8. Next meeting dates and time
9. Adjournment

Paxton Consolidated Schools

P.O. Box 368
308 North Elm Street
Paxton, NE 69155-0368



Phone: 308-239-4283
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www.paxtonschools.org

PAXTON CONSOLIDATED SCHOOLS
SPECIAL WORKING MEETING - BOARD OF EDUCATION DISTRICT #6
November 24, 2025

The Superintendent Search Working Meeting of the Paxton Board of Education was called to order by President Cory Holm at 4:00 p.m. Roll Call – Present: Cory Holm, Molly Thompson, Michael Holzfaster, Doug Luedke, Doug Wasserman and Brittany Hardin. Absent: None.

President Holm notified the public of the Nebraska Open Meetings Act which was posted. Agendas are posted according to Policy #2015 and published in the Keith County News on November 21, 2025, The Disabilities Education Act. President Holm recognized Shari Becker from the Nebraska Association of School Boards.

INFORMATION ITEM:

Discussion of interview details at a Special Board of Education on Meeting on December 1, 2025 at 12:30 p.m.


ACTION ITEMS:

Moved by Molly Thompson and seconded by Doug Luedke to go into executive session at 4:08 p.m. to protect needless injury to the reputation of the applicant's. Again, the reason for the executive session was to protect the needless injury to the reputation of the applicants. The Board resumed open session at 5:42 p.m. Voting: Aye: Cory Holm, Molly Thompson, Micheal Holfaster, Doug Luedke, Brittany Hardin, Doug Wasserman. Absent: None. Nay – none. Motion carried.

Moved by Doug Luedke and seconded by Brittany Hardin for NASB to contact candidates K,I,E,D. Voting: Aye - Cory Holm, Molly Thompson, Brittany Hardin, Michael Holzfaster, Doug Luedke, Doug Wasserman. Nay – none. Absent: Michael Holzfaster. Motion carried.

No absences from the meeting. No action taken.

President Holm adjourned the meeting at 6:38 p.m.


Doug Wasserman
Board Secretary

MEETINGS: Special Meeting of Paxton Consolidated School Board of Education, School District #6 will be held on Monday, December 1, 2025 at 12:30 p.m. MT. The next regular board meeting will be Monday, December 8, 2025 at 6:00 p.m. to be held at Paxton Consolidated Schools. Agendas for the meetings will be available for public inspection at the school office and published in the Keith County News three days prior to the meeting.

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PAXTON CONSOLIDATED SCHOOLS
SPECIAL WORKING MEETING - BOARD OF EDUCATION DISTRICT #6
December 1, 2025

The Superintendent Search Working Meeting of the Paxton Board of Education was called to order by President Cory Holm at 12:30 p.m. Roll Call – Present: Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Doug Luedke and Molly Thompson. Absent: None.

President Holm notified the public of the Nebraska Open Meetings Act which was posted. Agendas are posted according to Policy #2015 and published in the Keith County News on November 28, 2025, The Disabilities Education Act. No visitors present.

INFORMATION ITEM:

Discussed Superintendent interviews, interview candidates and review of stakeholder feedback.

ACTION ITEMS:

Moved by Molly Thompson and seconded by Doug Luedke to go into executive session at 6:09 p.m. to prevent needless injury to the reputation of individuals and for negotiation discussion. Again, the reason for the executive session was to prevent needless injury to the reputation of individuals and for negotiation discussion. The Board resumed open session at 8:08 p.m. Voting: Aye: Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Doug Luedke and Molly Thompson. Absent: None. Nay – none. Motion carried.

Moved by Michael Holzfaster and seconded by Doug Luedke to authorize Board President to negotiate with superintendent candidate I. Voting: Aye: Brittany Hardin, Michael Holzfaster, Doug Wasserman, Doug Luedke, Molly Thompson and Cory Holm. Absent: None. Nay – none. Motion carried.

No absences from the meeting. No action taken.

President Holm adjourned the meeting at 8:22 p.m.

A handwritten signature in black ink that reads "Doug Wasserman". The signature is written in a cursive, slightly slanted style.

Doug Wasserman
Board Secretary

MEETINGS: The next regular board meeting will be Monday, December 8, 2025 at 6:00 p.m. to be held at Paxton Consolidated Schools. Agendas for the meetings will be available for public inspection at the school office and published in the Keith County News three days prior to the meeting.

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PAXTON CONSOLIDATED SCHOOLS **REGULAR MEETING** **November 10, 2025**

The regular meeting of the Paxton Consolidated Schools Board of Education was called to order by President Cory Holm at 6:00 p.m. Roll Call – Present: Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Doug Luedke and Molly Thompson. Absent: None. Also present for the meeting were Superintendent Del Dack and Principal Stacy McAbee.

President Holm notified the public of the Nebraska Open Meetings Act which was posted. Agendas are posted according to Policy #2015 and published in the Keith County News on November 7, 2025, The Disabilities Education Act. President Holm recognized visitors, no public comments were received.

CONSENT AGENDA:

Moved by Michael Holzfaster and seconded by Molly Thompson to approve the consent of agenda as presented. Approve the October 13, 2025 Regular Board minutes. Approve General Fund checks #34407 to #34448 in the amount of \$355,209.61 and transfer this same amount from MMDA checking to General Fund checking. Approve Activity Fund report. Approve Bond Fund check #1056 to Adams Bank and Trust in the amount of \$573,296.25. Approve Lunch Fund checks #8655 to #8665 in the amount of \$15,627.27. Voting: Aye – Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Doug Luedke and Molly Thompson. Nay – none. Absent – None. Motion carried. Cory Holm and Doug Luedke reviewed the bills for November.

INFORMATION ITEMS:

Presentation from Mr. White and the Tiger Fabrication students. Superintendent Dack presented recommended updates from the NASB for the Superintendent Job Description and KSB Superintendent Contract. Superintendent Dack revisited the District Strategic Plan.

ACTION ITEMS:

Moved by Doug Luedke and seconded by Michael Holzfaster to approve the proposal to install ADA-compliant entry on the west entrance in the amount of \$8,834.18. Voting: Aye – Cory Holm, Brittany Hardin, Michael Holzfaster, Doug Wasserman, Doug Luedke and Molly Thompson. Nay – none. Absent – None. Motion carried.

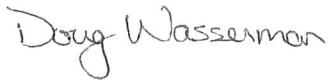
Moved by Molly Thompson and seconded by Doug Luedke to approve District policies 4019-4042 as reviewed and revised. Voting: Aye - Brittany Hardin, Michael Holzfaster, Doug Wasserman, Doug Luedke, Molly Thompson and Cory Holm. Absent: None. Motion carried.

No absences from the meeting. No action taken.

COMMITTEE REPORTS: The board reviewed the Superintendent, Principal and committee reports.

MEETINGS: Special Meeting of Paxton Consolidated School Board of Education, School District #6 will be held on Monday, November 24, 2025 at 4:00 pm MT. The next regular board meeting will be Monday, December 8, 2025 at 6:00 p.m. to be held at Paxton Consolidated Schools. Agendas for the meetings will be available for public inspection at the school office and published in the Keith County News three days prior to the meeting.

President Holm adjourned the meeting at 7:39 p.m.



Doug Wasserman
Board Secretary

**PAXTON CONSOLIDATED
SCHOOLS**



**REGULAR BOARD
MEETING**

DECEMBER 8, 2025

PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: November 2025

FINANCIAL REPORT: CASH SUMMARY ENDING November 2025

ACTIVITY FUND (Certificate of Deposit)	\$15,204.52
ACTIVITY FUND (Checking Account)	\$155,252.00
BOND FUND	\$566,767.00
BUILDING FUND	\$36,545.93
NEBRASKA LIQUID ASSET FUND	\$287,699.58
DEPRECIATION FUND	\$198,530.98
DISTRICT #6 GENERAL FUND MMDA	\$660,723.40
DISTRICT #6 CHECKING	\$17,113.01
HOT LUNCH FUND	\$17,371.19
POSTAGE ACCOUNT	\$4,114.62
REVOLVING BUSINESS FUND	\$12,303.09

ENDING BALANCE: 11/30/2025

\$1,971,625.32

FINANCIAL REPORT: November 2025
DISTRICT #6 GENERAL FUND

BEGINNING BALANCE: 11/01/2025

\$898,393.09

RECEIPTS: November

County Taxes: Keith	\$25,414.52
County Taxes: Lincoln	\$0.54
County Taxes: Perkins	\$572.51
State of NE: DS Aug 25 MIPS 11/06/25	\$385.78
State of NE: DS Aug 25 MIPS 11/18/25	\$385.78
State of Nebraska: CDE Grant 24-25 (3551)	\$7,500.00
State of Nebraska: TITLE IV 4969	\$10,000.00
State of Nebraska: State Aid 3110	\$72,268.00
Western Nebraska Bank: Interest	\$1,012.79

TOTAL RECEIPTS: November 2025 **\$117,539.92**

DISBURSEMENTS: November 10, 2025

-\$355,209.61

TOTAL DISBURSEMENTS: November 2025

-\$355,209.61

STATEMENT ENDING BALANCE: 11/30/2025

\$660,723.40

ESTIMATED REVENUE December 2025:

Keith County Taxes (Not received)	\$0.00
Perkins County Taxes (Not received)	\$0.00
Lincoln County Taxes (Not received)	\$0.00
State of Nebraska: State Aid 3110	\$72,268.00
State of Nebraska: SPED SA FFR REIMBURSEMENT	\$0.00
State of NE: DS Aug 25 MIPS	\$385.78

ESTIMATED TOTAL REVENUE: **\$72,653.78**

DISBURSEMENTS: December 8, 2025

-\$356,558.76

ESTIMATED BALANCE: December 31, 2025

\$376,818.42

**PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: November 2025**

WNB BUILDING FUND

BEGINNING BALANCE:	11/01/2025	<u>\$143,249.44</u>
RECEIPTS: November		
Keith County		\$754.32
Lincoln County		\$0.03
Perkins County		\$15.92
Promontory (WNB) Interest		\$77.30
TOTAL RECEIPTS: WNB Building Fund		<u>\$847.57</u>
TRANSFER OUT - November: InterFund Loan to MMDA		<u>\$0.00</u>
ENDING BALANCE:	11/30/2025	<u>\$144,097.01</u>
<hr/>		
TRANSFER OUT - NOVEMBER NE Liquid Asset Fund (Building)		<u>-\$100,000.00</u>
EXPENDITURES: December		
	Check #	
US Bank Credit Card	Acoustic Panels	1712
		-\$7,551.08
TOTAL EXPENDITURES: WNB Building Fund		<u>-\$7,551.08</u>
EXPENDITURES: December 2025		
BALANCE:		<u>\$36,545.93</u>

NEBRASKA LIQUID ASSET FUND (BUILDING)

BEGINNING BALANCE:	11/01/2025	<u>\$186,842.91</u>
RECEIPTS: November		
Deposit from WNB Building Fund		\$0.00
Interest		\$856.67
TOTAL RECEIPTS: Nebraska Liquid Asset Fund		<u>\$856.67</u>
ENDING BALANCE:	11/30/2025	<u>\$187,699.58</u>
<hr/>		
TRANSFER IN - November : WNB Building Fund		<u>\$100,000.00</u>
None		<u>\$0.00</u>
BALANCE:		<u>\$287,699.58</u>

BOND FUND

BEGINNING BALANCE:	11/01/2025	<u>\$557,551.90</u>
RECEIPTS: November		
Keith County		\$7,937.58
Lincoln County		\$0.11
Perkins Cty. (Perkins sends to Keith County)		\$0.00
Promontory (WNB) Interest		\$1,277.41
TOTAL RECEIPTS: Bond Fund		<u>\$9,215.10</u>
ENDING BALANCE:	11/30/2025	<u>\$566,767.00</u>
<hr/>		
EXPENDITURES: December 2025		
	Check #	
NONE	0.00	0
		\$0.00
TOTAL EXPENDITURES: Bond Fund		<u>\$0.00</u>
BALANCE:		<u>\$566,767.00</u>

**PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: November 2025**

ACTIVITY FUND

BEGINNING BALANCE:	11/01/2025		<u>\$174,202.49</u>
RECEIPTS: November			
Receipts		\$11,742.90	
General Fund Transfer		\$0.00	
		\$0.00	
Interest		\$53.30	
TOTAL RECEIPTS: Activity Fund		<u>\$11,796.20</u>	
EXPENDITURES: November			
Credit Card Expenditures		-\$2,095.44	
Expenditures		-\$13,446.73	
TOTAL EXPENDITURES: Activity Fund		<u>-\$15,542.17</u>	
ENDING BALANCE:	11/30/2025		<u>\$170,456.52</u>

*** Beginning and ending balance includes \$15,204.52 Certificate of Deposit ***

DEPRECIATION FUND

BEGINNING BALANCE:	11/01/2025		<u>\$198,302.80</u>
RECEIPTS: November			
Receipts - District #6		\$0.00	
Interest		\$228.18	
TOTAL RECEIPTS: Depreciation Fund		<u>\$228.18</u>	
TRANSFER OUT			
Building Asset Fund		\$0.00	
ENDING BALANCE:	11/30/2025		<u>\$198,530.98</u>
EXPENDITURES: December			
None	Check #		
TOTAL EXPENDITURES: Depreciation Fund		<u>\$0.00</u>	
BALANCE:			<u>\$198,530.98</u>

HOT LUNCH FUND

BEGINNING BALANCE:	11/01/2025		<u>\$22,879.43</u>
RECEIPTS: November			
Daily Receipts - Reimbursable Daily		\$2,114.95	
Daily Receipts - Reimbursable Daily (Rec'd from RevTrak)		\$1,158.00	
Non-Reimbursable - Daily Receipts		\$209.00	
Non-Reimbursable - Second Chance Breakfast & AlaCarte		\$286.00	
RevTrak - Collection Fee		\$50.59	
Ice Cream Mix - Reimbursed		\$88.27	
State of Nebraska - Breakfast/Lunch		\$6,185.45	
Rebate		\$26.77	
TOTAL RECEIPTS: Hot Lunch Fund		<u>\$10,119.03</u>	
EXPENDITURES: November			
Expenditures		-\$15,561.24	
RevTrak Fee		-\$66.03	
TOTAL EXPENDITURES: Hot Lunch Fund		<u>-\$15,627.27</u>	
ENDING BALANCE:	11/30/2025		<u>\$17,371.19</u>

POSTAGE ACCOUNT

BEGINNING BALANCE:	11/01/2025		<u>\$4,148.17</u>
RECEIPTS: November			
			\$0.00
EXPENDITURES: November			
			-\$33.55
ENDING BALANCE:	11/30/2025		<u>\$4,114.62</u>

**PAXTON CONSOLIDATED SCHOOLS
FINANCIAL REPORT: November 2025**

REVOLVING BUSINESS

BEGINNING BALANCE: 11/01/2025 \$16,816.00

RECEIPTS: November

Unreimbursed Medical	<i>Payroll Deduction</i>	\$436.67
General Fund and Hot Lunch	<i>Retirement</i>	\$32,164.83
Reimbursement - General Fund	<i>#2669</i>	\$212.93
Reimbursement - Hot Lunch	<i>#2670</i>	\$70.00
ASI: Dependant Care	<i>Payroll Deduction</i>	\$350.00
457b	<i>Payroll Deduction</i>	\$525.00
403B	<i>Payroll Deduction</i>	\$500.00

TOTAL RECEIPTS: Revolving Business \$34,259.43

EXPENDITURES: November

403 B	<i>Auto</i>	Payroll Deduction	-\$500.00
457b	<i>Auto</i>	Payroll Deduction	-\$525.00
ASI Fees	<i>Auto</i>	Payroll Deduction	-\$50.00
ASI Dependant Care	<i>Auto</i>	Payroll Deduction	\$0.00
ASI Health Care	<i>Auto</i>	Payroll Deduction	-\$439.90
NPERS	<i>Auto</i>	Retirement	-\$32,164.83
Fairfield by Marriott	2671	Tech Ed Conference (Kearney)	-\$139.95
Shawn Hebbert	2672	Fuel - Coaches Clinic (Lincoln)	-\$34.85
Void	2673	Void	\$0.00
InLand Truck Parts & Serv	2674	2015, 2013, and 2019 Bus Repairs	-\$4,917.81

TOTAL EXPENDITURES: Revolving Business -\$38,772.34

ENDING BALANCE: 11/30/2025 \$12,303.09

NOVEMBER 2025 GENERAL FUND REVENUE

Fund: 01 GENERAL FUND

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1000	Beginning Balance	1,925,346.00	0.00	0.00	0.00	1,925,346.00
01 1100	Property Taxes & Allowance	3,000,000.00	14,554.20	649,730.79	21.66	2,350,269.21
01 1115	Carline Tax	14,000.00	0.00	1,502.16	10.73	12,497.84
01 1120	PUBLIC POWER DIST SALES TAX 5%	8,000.00	0.00	0.00	0.00	8,000.00
01 1125	Motor Vehicle Tax	120,000.00	8,377.33	23,582.75	19.65	96,417.25
01 1140	Interest on Taxes	8,000.00	0.00	194.89	2.44	7,805.11
01 1311	Non-res High School Tuition	0.00	0.00	0.00	0.00	0.00
01 1370	PreSchool Tultion	0.00	0.00	0.00	0.00	0.00
01 1510	Interest On Investments	0.00	1,012.79	3,760.74	0.00	(3,760.74)
01 1790	Other Local Reclepts	0.00	0.00	0.00	0.00	0.00
01 1910	RENTAL OF SCHOOL EQUIPMENT & FACILITIES	2,000.00	0.00	0.00	0.00	2,000.00
01 1921	Local License Fees	0.00	0.00	0.00	0.00	0.00
Subtotal: 1000		5,077,346.00	23,944.32	678,771.33	13.37	4,398,574.67
01 2110	Fines And License Fees	40,000.00	3,055.50	8,738.52	21.85	31,261.48
01 2130	Other County Receipts	0.00	0.00	0.00	0.00	0.00
01 2210	ESU Reclepts	2,500.00	0.00	1,995.00	79.80	505.00
Subtotal: 2000		42,500.00	3,055.50	10,733.52	25.26	31,766.48
01 3110	State Aid	722,682.00	72,268.00	216,804.00	30.00	505,878.00
01 3120	Special Ed Programs	369,000.00	0.00	0.00	0.00	369,000.00
01 3125	SPED Trans. school age	0.00	0.00	0.00	0.00	0.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3132	Pers Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3134	Public Service PP	0.00	0.00	0.00	0.00	0.00
01 3150	State Lunch Reimbursement	0.00	0.00	0.00	0.00	0.00
01 3180	Prorate Motor Vehicles	5,000.00	0.54	585.48	11.71	4,414.52
01 3400	State Apportionment	50,000.00	0.00	0.00	0.00	50,000.00
01 3512	Distance Educ Incentive Payments	10,000.00	0.00	13,000.00	130.00	(3,000.00)
01 3535	High Ability Learners	3,500.00	0.00	3,501.00	100.03	(1.00)
01 3551	Career Education	7,500.00	7,500.00	7,500.00	100.00	0.00
01 3599	Grants	0.00	0.00	2,780.01	0.00	(2,780.01)
01 3990	Other State Receipts	0.00	0.00	0.00	0.00	0.00
Subtotal: 3000		1,167,682.00	79,768.54	244,170.49	20.91	923,511.51
01 4310	REAP Grant	25,500.00	0.00	25,000.00	98.04	500.00
01 4418	IDEA Part B, PEak	0.00	0.00	0.00	0.00	0.00
01 4505	TITLE I, PART A NCLB	40,000.00	0.00	0.00	0.00	40,000.00
01 4516	IDEA 619	1,100.00	0.00	0.00	0.00	1,100.00
01 4518	IDEA Part B Base Allocation	46,000.00	0.00	0.00	0.00	46,000.00
01 4519	IDEA Enrollment/Poverty	0.00	0.00	0.00	0.00	0.00
01 4521	IDEA PART B L Proportionate Share	0.00	0.00	0.00	0.00	0.00
01 4527	TITLE II Part AEISSA	0.00	0.00	0.00	0.00	0.00
01 4708	Medicaid In Public Schools	3,000.00	771.56	1,157.34	38.58	1,842.66
01 4709	Medicaid Admin Claim Reimb.	4,000.00	0.00	885.48	22.14	3,114.52
01 4969	Title IV - A	10,000.00	10,000.00	10,000.00	100.00	0.00
Subtotal: 4000		129,600.00	10,771.56	37,042.82	28.58	92,557.18
01 5300	Sale Of Property	0.00	0.00	0.00	0.00	0.00
01 5301	Insurance Adjustment	970.00	0.00	0.00	0.00	970.00
01 5600	Other Non-revenue Receipts	7,500.00	0.00	0.00	0.00	7,500.00
01 5600 0105	Other Non-revenue Receipts	0.00	0.00	0.00	0.00	0.00
01 5600 0109	Other Long-term Debt	0.00	0.00	0.00	0.00	0.00
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
Subtotal: Debt Services		8,470.00	0.00	0.00	0.00	8,470.00

NOVEMBER 2025 GENERAL FUND REVENUE

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 9000	Non-Program Receipts	0.00	0.00	0.00	0.00	0.00
01 9003	Interfund Loan From Building Fund	0.00	0.00	0.00	0.00	0.00
Subtotal: NON-PROGRAM RECEIPTS		0.00	0.00	0.00	0.00	0.00
Fund Total:		6,425,598.00	117,539.92	970,718.16	15.11	5,454,879.84

Cash Receipt Listing - Summary
NOVEMBER 2025 GENERAL LUNCH REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	PERKINS Perkins County	11/15/2025	Perkins County Treasurer	4049	572.51
	STATEOFNEB State of Nebraska	11/20/2025	DS Aug 25 MIPS	4050	385.78
	STATEOFNEB State of Nebraska	11/06/2025	DS Aug 25 MIPS	4051	385.78
	STATEOFNEB State of Nebraska	11/10/2025	CTE Grant 24-25	4052	7,500.00
	LINCOLN Lincoln County	11/15/2025	Lincoln County Taxes	4053	0.54
	KEITH Keith County	11/14/2025	Keith County Treasurer	4054	25,414.52
	STATEOFNEB State of Nebraska	11/20/2025	State Aid	4055	72,268.00
	WNB Western Nebraska Bank	11/30/2025	Interest	4056	1,012.79
	STATEOFNEB State of Nebraska	11/21/2025	TITLE IV 4969	4057	10,000.00
				Report Total:	<u>117,539.92</u>

Receipt Number:	Description:	Received From:	Perkins County	Receipt Date:	11/15/2025	Receipt Key:	4049	Amount:	572.51
Description: Perkins County Treasurer									
Comment:									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 1100	Perkins County: RE & PP Tax 2024	296.50	01 103						
01 1100	Perkins County: RE & PP Commission	(3.01)	01 103						
01 1100	Perkins County: RE/PP Interest 2024	4.55	01 103						
01 1125	Perkins County: MV Tax	274.47	01 103						
Receipt Number:	Description:	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	11/20/2025	Receipt Key:	4050	Amount:	385.78
Description: DS Aug 25 MIPS									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 4708	DS Aug 25 MIPS	385.78	01 103						
Receipt Number:	Description:	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	11/06/2025	Receipt Key:	4051	Amount:	385.78
Description: DS Aug 25 MIPS									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 4708	DS Aug 25 MIPS	385.78	01 103						
Receipt Number:	Description:	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	11/10/2025	Receipt Key:	4052	Amount:	7,500.00
Description: CTE Grant 24-25									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 3551	CTE Grant 24-25	7,500.00	01 101						
01 3551	Reversal: CTE Grant 24-25	(7,500.00)	01 101						
01 3551	CTE Grant 24-25	7,500.00	01 103						
Receipt Number:	Description:	Received From:	LINCOLN Lincoln County	Receipt Date:	11/15/2025	Receipt Key:	4053	Amount:	0.54
Description: Lincoln County Taxes									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 3180	Lincoln County: Proration	0.54	01 103						
Receipt Number:	Description:	Received From:	KEITH Keith County	Receipt Date:	11/14/2025	Receipt Key:	4054	Amount:	25,414.52
Description: Keith County Treasurer									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 1125	Keith County: MV Tax	8,102.86	01 103						
01 1100	Keith County: Commission	(144.00)	01 103						
01 1100	Keith County: RE & PP Tax	234.45	01 103						
01 2110	Keith County: Fines & License	3,055.50	01 103						
01 1100	Keith County: : Interest RE & PP Tax	239.10	01 103						
01 1100	Keith County: RE & PP Tax	205.82	01 103						
01 1100	Keith County: RE & PP Tax	13,720.79	01 103						
Receipt Number:	Description:	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	11/20/2025	Receipt Key:	4055	Amount:	72,268.00
Description: State Aid									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 3110	State Aid	72,268.00	01 103						
Receipt Number:	Description:	Received From:	WNB Western Nebraska Bank	Receipt Date:	11/30/2025	Receipt Key:	4056	Amount:	1,012.79
Description: Interest									
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>						
01 1510	Interest	1,012.79	01 103						

Receipt Number: TITILE IV 4969
 Description: TITILE IV 4969
 Chart of Account Number: 01 4969
 Received From: STATE OF NEB State of Nebraska
 Comment:
 Detail Description: TITILE IV 4969
 Detail Amount: 10,000.00
 Cash Account Number: 01 103
 Receipt Date: 11/21/2025
 Receipt Key: 4057
 Amount: 10,000.00
 Receivable Account Number:

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	117,539.92	0.00
Subtotal Expense		117,539.92
Subtotal General Ledger		117,539.92
Total:	<u>117,539.92</u>	

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DECEMBER 2025 GENERAL FUND EXPENDITURES

User ID: OKB

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS					
01 1100 111 001	Regular Salaries Teachers - HS	610,000.00	48,040.65	200,027.57	409,972.43	32.79
01 1100 111 002	Regular Salaries - Teachers ELE	570,000.00	43,563.84	174,406.44	395,593.56	30.60
01 1100 112 001	Regular Salaries - Paras. - HS	30,000.00	2,350.66	10,189.26	19,810.74	33.96
01 1100 112 002	Regular Salaries - Paras ELE	20,000.00	1,354.69	6,438.27	13,561.73	32.19
01 1100 113 001	Regular Salaries Subs- HS	40,000.00	5,518.99	12,568.98	27,431.02	31.42
01 1100 113 002	Regular Salaries -Subs ELE	20,000.00	1,252.43	4,898.48	15,101.52	24.49
01 1100 150 001	Additional compensation - Non Instruc.	60,000.00	10,188.05	21,789.20	38,210.80	36.32
01 1100 151 001	Additional compensation - Teachers	110,000.00	8,326.43	36,110.22	73,889.78	32.83
01 1100 210 001	Health Insur - Non Instructional -HS	150.00	10.27	50.56	99.44	33.71
01 1100 211 001	Health Insurance/DIS- HS	310,000.00	24,114.54	96,525.29	213,474.71	31.14
01 1100 211 002	Health Insurance/DIS- ELE	230,000.00	14,792.90	59,334.77	170,665.23	25.80
01 1100 212 001	Para Dis.- HS	200.00	12.88	52.02	147.98	26.01
01 1100 212 002	Para Dis.- ELE	150.00	8.43	34.05	115.95	22.70
01 1100 220 001	Social Security- Non Instructional HS	4,000.00	779.39	1,666.93	2,333.07	41.67
01 1100 221 001	Teacher Social Security- HS	50,000.00	4,275.71	17,919.04	32,080.96	35.84
01 1100 221 002	Teacher Social Security- ELE	44,000.00	3,382.07	13,541.29	30,458.71	30.78
01 1100 222 001	Para Social Security- HS	2,500.00	179.82	779.49	1,720.51	31.18
01 1100 222 002	Para Social Security- ELE	1,600.00	103.62	492.55	1,107.45	30.78
01 1100 223 001	Sub Teacher Social Security- HS	3,200.00	422.24	961.63	2,238.37	30.05
01 1100 223 002	Sub Teacher Social Security- ELE	1,600.00	95.77	374.67	1,225.33	23.42
01 1100 230 001	Retirement - Non Instructional - HS	3,800.00	89.64	566.92	3,233.08	14.92
01 1100 231 001	Retirement - Teachers - HS	48,000.00	4,142.98	17,150.00	30,850.00	35.73
01 1100 231 002	Retirement - Teachers - ELE	42,000.00	3,201.93	12,818.82	29,181.18	30.52
01 1100 232 001	Para Retirement - HS	2,300.00	172.77	748.91	1,551.09	32.56
01 1100 232 002	Para Retirement - ELE	1,800.00	99.57	473.24	1,326.76	26.29
01 1100 233 001	Subs Retirement - HS	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 233 002	Subs Retirement - ELE	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 237 001	Increased Retirement Contribution Rate	18,500.00	437.57	1,834.11	16,665.89	9.91
01 1100 237 002	Increased Retirement Contribution Rate	17,500.00	327.88	1,320.12	16,179.88	7.54
01 1100 382 000	Distance Learning Charges	23,000.00	0.00	0.00	23,000.00	0.00
01 1100 561 001	Tuition Paid to Other District	50,000.00	2,300.00	7,500.00	42,500.00	15.00
01 1100 610 001	Supplies & Registrations - HS	20,000.00	1,714.22	2,931.77	17,068.23	14.66
01 1100 610 002	Supplies & Registrations - ELE	20,000.00	1,499.64	2,553.94	17,446.06	12.77
01 1100 610 001 411	Facs	2,500.00	80.58	723.85	1,776.15	28.95
01 1100 610 001 412	Ind Tech	4,000.00	77.05	645.38	3,354.62	16.13
01 1100 610 001 413	Music - HS	5,000.00	738.73	900.28	4,099.72	18.01
01 1100 610 002 413	Music - ELE	1,500.00	0.00	566.90	933.10	37.79
01 1100 610 001 414	Science - HS	2,500.00	14.24	14.24	2,485.76	0.57
01 1100 610 001 415	Activites-HS	5,000.00	0.00	2,171.43	2,828.57	43.43
01 1100 610 002 415	Activites-ELE	500.00	0.00	0.00	500.00	0.00
01 1100 610 001 416	Art - HS	4,000.00	72.14	101.59	3,898.41	2.54
01 1100 610 002 416	Art - ELE	500.00	0.00	0.00	500.00	0.00
01 1100 610 001 417	STEM - HS	2,000.00	0.00	209.94	1,790.06	10.50
01 1100 610 002 417	STEM - ELE	1,000.00	0.00	0.00	1,000.00	0.00
01 1100 640 001	Textbooks - HS	5,000.00	0.00	48.77	4,951.23	0.98
01 1100 640 002	Textbooks - ELE	4,000.00	0.00	650.00	3,350.00	16.25
01 1100 643 001	Web Based Software - HS	30,000.00	1,449.00	12,566.13	17,433.87	41.89
01 1100 643 002	Web Based Software - EL	15,000.00	0.00	1,623.37	13,376.63	10.82
01 1100 733 000	Furniture & Equipment	5,000.00	0.00	4,660.79	339.21	93.22
01 1100 733 002	Furniture & Equipment - ELE	5,000.00	0.00	2,936.82	2,063.18	58.74
01 1100 734 001	Computer Hardware - HS	5,000.00	173.38	3,457.66	1,542.34	69.15
01 1100 734 002	Computer Hardware - ELE	5,000.00	0.00	0.00	5,000.00	0.00
01 1100 890 001	Misc. Expenses - HS	15,000.00	0.00	1,225.37	13,774.63	8.17
01 1100 890 002	Misc Expense	15,000.00	0.00	1,225.38	13,774.62	8.17
1100	REGULAR INSTRUCTIONAL PROGRAMS	2,488,800.00	185,364.70	739,786.44	1,749,013.56	29.72
1160	PROVERTY PROGRAMS					
01 1160 610 000	Poverty Instructional Program	40,000.00	0.00	95.34	39,904.66	0.24
1160	PROVERTY PROGRAMS	40,000.00	0.00	95.34	39,904.66	0.24
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS					
01 1200 111 001	SPED Teacher Salary HS	47,000.00	3,926.25	15,480.00	31,520.00	32.94
01 1200 111 002	SPED Teacher Salary - ELE	33,000.00	2,658.02	10,632.08	22,367.92	32.22
01 1200 112 001	SPED Reg Salaries - Paras HS	80,000.00	2,896.02	12,939.80	67,060.20	16.17
01 1200 112 002	SPED Para Salary ELE	130,000.00	8,392.71	40,771.84	89,228.16	31.36

Monthly Account Summary
DECEMBER 2025 GENERAL FUND EXPENDITURES

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 1200 113 001	Regular Salaries - Subs	10,000.00	188.75	2,352.45	7,647.55	23.52
01 1200 113 002	Regular Salaries - Subs	10,000.00	877.20	4,431.31	5,568.69	44.31
01 1200 211 001	INSURANCE - Teachers	12,000.00	988.43	3,875.26	8,124.74	32.29
01 1200 211 002	INSURANCE - Teachers	16,000.00	1,315.80	5,264.11	10,735.89	32.90
01 1200 212 001	INSURANCE - Paras	500.00	17.45	93.91	406.09	18.78
01 1200 212 002	INSURANCE - Paras	800.00	54.98	232.49	567.51	29.06
01 1200 221 001	Soc. Security -Teachers/SPED	4,000.00	371.74	1,469.71	2,530.29	36.74
01 1200 221 002	Soc. Security -Teachers/SPED	3,000.00	196.44	785.76	2,214.24	26.19
01 1200 222 001	SOCIAL SECURITY -Paras	6,200.00	221.54	989.92	5,210.08	15.97
01 1200 222 002	SOCIAL SECURITY -Paras	10,000.00	636.24	3,098.65	6,901.35	30.99
01 1200 223 001	SOCIAL SECURITY -Subs	1,000.00	12.92	180.00	820.00	18.00
01 1200 223 002	SOCIAL SECURITY -Subs	1,000.00	67.11	338.97	661.03	33.90
01 1200 231 001	NPERS - Teachers	3,800.00	288.58	1,137.79	2,662.21	29.94
01 1200 231 002	NPERS - Teachers	3,000.00	195.36	781.44	2,218.56	26.05
01 1200 232 001	NPERS - Paras	6,000.00	212.86	951.06	5,048.94	15.85
01 1200 232 002	NPERS - Paras	10,000.00	616.86	2,996.73	7,003.27	29.97
01 1200 233 001	SPED NPERS - Subs HS	500.00	0.00	0.00	500.00	0.00
01 1200 233 002	SPED NPERS - Subs ELE	500.00	0.00	0.00	500.00	0.00
01 1200 237 001	Increased Retirement Contribution Rate	1,000.00	49.81	207.48	792.52	20.75
01 1200 237 002	Increased Retirement Contribution Rate	1,700.00	80.66	375.16	1,324.84	22.07
01 1200 330 001	Employee training & Dev.	1,000.00	0.00	100.00	900.00	10.00
01 1200 330 002	SPED Employee training & Dev.	1,000.00	0.00	50.00	950.00	5.00
01 1200 352 001	OTHER PROF/TECH SERVICES	29,000.00	0.00	0.00	29,000.00	0.00
01 1200 580 001	Special Ed Travel & Mileage	500.00	0.00	0.00	500.00	0.00
01 1200 580 002	SPED TRAVEL EXPENSE	500.00	0.00	0.00	500.00	0.00
01 1200 591 001	Consultants, Program	20,000.00	789.83	3,123.49	16,876.51	15.62
01 1200 591 002	Consultants, Program	25,000.00	789.84	4,293.71	20,706.29	17.17
01 1200 610 001	SPED SUPPLIES	5,000.00	80.97	429.74	4,570.26	8.59
01 1200 610 002	SPED SUPPLIES	5,000.00	0.00	0.00	5,000.00	0.00
01 1200 733 001	FURNITURE AND EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
01 1200 733 002	FURNITURE AND EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0.00
01 1200 890 001	Misc. Expenses - HS	10,000.00	0.00	0.00	10,000.00	0.00
01 1200 890 002	Misc. Expenses - ELE	10,000.00	0.00	380.00	9,620.00	3.80
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	508,000.00	25,886.37	117,762.86	390,237.14	23.18
1291	EC NON-REIMBURSABLE					
01 1291 591 002	Consultants, Program: 3-5	2,000.00	343.23	1,029.69	970.31	51.48
1291	EC NON-REIMBURSABLE	2,000.00	343.23	1,029.69	970.31	51.48
1292	SA NON-REIMBURSABLE					
01 1292 591 002	Consultants, Program: B-2	0.00	0.00	0.00	0.00	0.00
1292	SA NON-REIMBURSABLE	0.00	0.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES					
01 2120 111 001	Guidance Salary HS	52,000.00	4,204.90	16,819.60	35,180.40	32.35
01 2120 111 002	Guidance Salary EL	18,000.00	1,401.63	5,606.52	12,393.48	31.15
01 2120 211 001	Guidance Health Insurance/Dis.	8,800.00	733.56	2,935.07	5,864.93	33.35
01 2120 211 002	Guidance Health Insurance-ELE	3,000.00	244.53	978.39	2,021.61	32.61
01 2120 221 001	Guidance Social Security- HS	4,000.00	366.18	1,464.72	2,535.28	36.62
01 2120 221 002	Guidance Social Security- ELE	1,400.00	122.06	488.24	911.76	34.87
01 2120 231 001	Guidance Retirement-HS	4,200.00	309.06	1,236.24	2,963.76	29.43
01 2120 231 002	Guidance Retirement-ELE	1,400.00	103.02	412.08	987.92	29.43
01 2120 237 001	Increased Retirement Contribution Rate	500.00	30.70	122.80	377.20	24.56
01 2120 237 002	Increased Retirement Contribution Rate	200.00	10.23	40.92	159.08	20.46
01 2120 610 001	Guidance Supplies - HS	4,000.00	1,987.89	2,855.26	1,144.74	71.38
01 2120 610 002	Guidance Supplies -ELE	500.00	0.00	90.00	410.00	18.00
01 2120 890 001	Misc. Expenses - HS	1,000.00	315.41	356.21	643.79	35.62
01 2120 890 002	Misc. Expenses - ELE	500.00	0.00	0.00	500.00	0.00
2120	GUIDANCE SERVICES	99,500.00	9,829.17	33,406.05	66,093.95	33.57
2141	PSYCH SERVICES					
01 2141 320 001	Professional Educational Services	23,000.00	1,470.33	5,882.11	17,117.89	25.57
01 2141 320 002	Professional Educational Services	23,000.00	1,470.33	5,882.11	17,117.89	25.57
2141	PSYCH SERVICES	46,000.00	2,940.66	11,764.22	34,235.78	25.57
2151	SPEECH THERAPY					
01 2151 591 001	Consultants, Program - HS	12,500.00	2,702.34	6,817.35	5,682.65	54.54
01 2151 591 002	Consultants, Program - ELE	35,000.00	4,773.47	12,029.95	22,970.05	34.37
01 2151 610 000	Speech Supplies	1,000.00	0.00	0.00	1,000.00	0.00

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
2151	SPEECH THERAPY	48,500.00	7,475.81	18,847.30	29,652.70	38.86
2161	OT SERVICES					
01 2161 591 001	Consultants, Program - HS	5,000.00	283.89	567.78	4,432.22	11.36
01 2161 591 002	Consultants, Program - ELE	18,000.00	2,838.90	8,569.26	9,430.74	47.61
2161	OT SERVICES	23,000.00	3,122.79	9,137.04	13,862.96	39.73
2171	PT SERVICES					
01 2171 591 001	Consultants, Program - HS	4,000.00	245.97	701.47	3,298.53	17.54
01 2171 591 002	Consultants, Program - ELE	9,000.00	737.91	3,124.73	5,875.27	34.72
2171	PT SERVICES	13,000.00	983.88	3,826.20	9,173.80	29.43
2213	Instructional Staff Training					
01 2213 330 001	Employee training & Dev.	1,000.00	0.00	0.00	1,000.00	0.00
2213	Instructional Staff Training	1,000.00	0.00	0.00	1,000.00	0.00
2220	LIBRARY-MEDIA SERVICES					
01 2220 111 001	Librarian Salary-HS	34,000.00	2,797.91	11,817.58	22,182.42	34.76
01 2220 111 002	Librarian Salary-ELE	34,000.00	2,797.92	11,817.62	22,182.38	34.76
01 2220 211 001	Librarian Health Insurance - HS	16,000.00	1,317.96	5,272.62	10,727.38	32.95
01 2220 211 002	Librarian Health Insurance - ELE	16,000.00	1,317.96	5,272.62	10,727.38	32.95
01 2220 221 001	Librarian Social Security-HS	2,600.00	212.83	899.21	1,700.79	34.59
01 2220 221 002	Librarian Social Security-ELE	2,600.00	212.83	899.21	1,700.79	34.59
01 2220 231 001	NPERS - Teachers HS	2,600.00	205.64	868.58	1,731.42	33.41
01 2220 231 002	Librarian Retirement - ELE	2,600.00	205.65	868.60	1,731.40	33.41
01 2220 237 001	Increased Retirement Contribution Rate	300.00	20.42	86.26	213.74	28.75
01 2220 237 002	Increased Retirement Contribution Rate	300.00	20.42	86.25	213.75	28.75
01 2220 610 001	Supplies - HS	1,000.00	159.00	452.99	547.01	45.30
01 2220 610 002	Supplies - ELE	1,000.00	520.01	753.42	246.58	75.34
01 2220 640 001	Library Books - HS	2,000.00	0.00	299.26	1,700.74	14.96
01 2220 640 002	Library Books - ELE	2,000.00	0.00	197.13	1,802.87	9.86
01 2220 890 001	Misc. Expenses - HS	500.00	0.00	30.13	469.87	6.03
01 2220 890 002	Misc. Expenses - ELE	500.00	0.00	64.84	435.16	12.97
2220	LIBRARY-MEDIA SERVICES	118,000.00	9,788.55	39,686.32	78,313.68	33.63
2310	BOARD OF EDUCATION					
01 2310 540 000	Advertising & Printing	3,000.00	84.55	855.75	2,144.25	28.53
01 2310 580 000	Travel Exp & Mileage	10,000.00	4,477.48	4,545.87	5,454.13	45.46
01 2310 610 000	Supplies & Expenses	8,000.00	1,826.61	6,668.96	1,331.04	83.36
01 2310 890 000	Misc Expenses	2,000.00	0.00	1,643.02	356.98	82.15
2310	BOARD OF EDUCATION	23,000.00	6,388.64	13,713.60	9,286.40	59.62
2320	EXECUTIVE ADMINISTRATION					
01 2320 105 000	Salary Of Administration	167,500.00	13,875.00	55,500.00	112,000.00	33.13
01 2320 116 000	Business Mgr. Salary	58,000.00	4,442.91	19,268.21	38,731.79	33.22
01 2320 136 000	Business Mngr - OT	1,000.00	0.00	45.68	954.32	4.57
01 2320 215 000	Health Insurance/DIs	28,000.00	2,030.35	8,123.35	17,876.65	31.24
01 2320 216 000	Insurance - Business Mrg.	12,000.00	974.13	3,897.84	8,102.16	32.48
01 2320 225 000	Social Security- ADM	13,000.00	1,039.75	4,159.00	8,841.00	31.99
01 2320 226 000	Social Security - Business Mrg.	5,000.00	411.95	1,765.77	3,234.23	35.32
01 2320 235 000	Retirement- ADM.	12,500.00	1,019.81	4,079.24	8,420.76	32.63
01 2320 236 000	Retirement - Business Mrg.	4,300.00	326.55	1,419.57	2,880.43	33.01
01 2320 237 000	Increased Retirement Contribution Rate	2,000.00	133.72	546.16	1,453.84	27.31
01 2320 580 000	Travel Exp & Mileage	8,000.00	1,106.47	1,956.32	6,043.68	24.45
01 2320 610 000	Supplies -Expenses	8,000.00	0.00	190.21	7,809.79	2.38
01 2320 810 000	Dues & Fees	8,000.00	0.00	240.00	7,760.00	3.00
01 2320 890 000	Misc. Expenses	8,000.00	750.41	2,066.71	5,933.29	25.83
2320	EXECUTIVE ADMINISTRATION	333,300.00	26,111.05	103,258.06	230,041.94	30.98
2330	DISTRICT LEGAL SERVICES					
01 2330 317 000	Legal Services	10,000.00	40.00	470.00	9,530.00	4.70
2330	DISTRICT LEGAL SERVICES	10,000.00	40.00	470.00	9,530.00	4.70
2410	OFFICE OF PRINCIPAL					
01 2410 110 001	Secretary - HS	21,000.00	1,432.42	6,701.19	14,298.81	31.91
01 2410 110 002	Secretary - EL	21,000.00	1,432.42	6,701.17	14,298.83	31.91
01 2410 111 001	Salary Of Principal - HS	104,000.00	8,625.00	34,500.00	69,500.00	33.17
01 2410 130 001	Overtime Pay - Non Instructional	50.00	0.00	1.54	48.46	3.08
01 2410 130 002	Overtime Pay - Non Instructional	50.00	0.00	1.55	48.45	3.10
01 2410 210 001	LTD Ins - Non Instructional	150.00	9.81	39.65	110.35	26.43
01 2410 210 002	LTD Ins - Non Instructional	150.00	9.83	39.67	110.33	26.45
01 2410 211 001	Health Insurance - HS	32,000.00	2,660.26	10,643.39	21,356.61	33.26

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
01 2410 211 002	Health Insurance - ELE	100.00	0.00	0.00	100.00	0.00
01 2410 220 001	SOCIAL SECURITY Non Instructional	1,700.00	108.88	512.35	1,187.65	30.14
01 2410 220 002	SOCIAL SECURITY Non Instructional	1,700.00	108.86	512.33	1,187.67	30.14
01 2410 221 001	Social Security - HS	8,000.00	647.37	2,589.48	5,410.52	32.37
01 2410 230 001	NPERS - Non Instructional	1,600.00	105.28	492.66	1,107.34	30.79
01 2410 230 002	NPERS - Non Instructional	1,600.00	105.29	492.65	1,107.35	30.79
01 2410 231 001	Retirement - HS	7,800.00	633.94	2,535.76	5,264.24	32.51
01 2410 237 001	Increased Retirement Contribution Rate	1,000.00	73.41	300.76	699.24	30.08
01 2410 237 002	Increased Retirement Contribution Rate	200.00	10.46	48.93	151.07	24.47
01 2410 251 001	Tuition Reimb.-Teachers	10,000.00	0.00	0.00	10,000.00	0.00
01 2410 580 001	Travel & Mllege - HS	8,000.00	1,440.42	2,136.25	5,863.75	26.70
01 2410 610 001	Supplies - HS	6,000.00	0.00	393.00	5,607.00	6.55
01 2410 610 002	Supplies - ELE	2,000.00	330.00	487.70	1,512.30	24.39
01 2410 810 001	Dues & Fees - HS	5,000.00	190.00	290.00	4,710.00	5.80
01 2410 810 002	Dues & Fees - ELE	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 890 001	Misc Expense HS	10,000.00	405.05	802.68	9,197.32	8.03
01 2410 890 002	Misc Expense ELE	4,000.00	0.00	0.00	4,000.00	0.00
2410	OFFICE OF PRINCIPAL	248,100.00	18,328.70	70,222.71	177,877.29	28.30
2510	FISCAL SERVICES					
01 2510 352 000	Prof/tech Services Audit	16,000.00	0.00	12,496.00	3,505.00	78.09
01 2510 442 000	Copier Lease	8,000.00	552.70	2,210.80	5,789.20	27.64
01 2510 530 000	telephone	12,000.00	670.77	2,659.68	9,340.32	22.16
01 2510 531 000	Postage	5,000.00	0.00	0.00	5,000.00	0.00
01 2510 890 000	Misc Expenses	2,000.00	0.00	0.00	2,000.00	0.00
2510	FISCAL SERVICES	43,000.00	1,223.47	17,365.48	25,634.52	40.38
2610	OPERATION OF BUILDING					
01 2610 110 001	Custodians Salary - HS	65,000.00	3,285.60	14,377.24	50,622.76	22.12
01 2610 110 002	Custodians Salary - ELE	65,000.00	3,826.19	17,086.42	47,913.58	26.29
01 2610 130 001	Custodians - Overtime Pay HS	500.00	0.00	31.80	468.20	6.36
01 2610 130 002	Custodians - Overtime Pay ELE	500.00	0.00	31.80	468.20	6.36
01 2610 210 001	INSURANCE - Non-Instructional	500.00	24.18	95.75	404.25	19.15
01 2610 210 002	INSURANCE - Non-Instructional	500.00	29.79	120.20	379.80	24.04
01 2610 220 001	Social Security- HS	5,000.00	251.36	1,102.29	3,897.71	22.05
01 2610 220 002	Social Security- ELE	5,000.00	291.19	1,303.50	3,696.50	26.07
01 2610 230 001	Retirement - HS	5,000.00	241.48	1,059.06	3,940.94	21.18
01 2610 230 002	Retirement - ELE	5,000.00	281.23	1,258.19	3,741.81	25.16
01 2610 237 001	Increased Retirement Contribution Rate	1,000.00	23.99	105.18	894.82	10.52
01 2610 237 002	Increased Retirement Contribution Rate	1,000.00	27.93	124.97	875.03	12.50
01 2610 410 000	Water-sewer-trash	10,000.00	399.51	2,162.42	7,837.58	21.62
01 2610 520 000	Insurance	50,000.00	0.00	0.00	50,000.00	0.00
01 2610 610 000	Supplies - Expenses	30,000.00	1,949.70	7,745.18	22,254.82	25.82
01 2610 621 000	Electricity	60,000.00	3,428.08	17,098.63	42,901.37	28.50
01 2610 626 000	GAS	5,000.00	300.00	651.00	4,349.00	13.02
01 2610 733 000	Bldg & Grounds	50,000.00	3,995.00	15,937.56	34,062.44	31.88
01 2610 890 000	Misc. Expenses	10,000.00	15.99	15.99	9,984.01	0.16
2610	OPERATION OF BUILDING	369,000.00	18,371.22	80,307.18	288,692.82	21.76
2620	MAINTENANCE OF BUILDING					
01 2620 340 000	Repairman	20,000.00	0.00	3,083.20	16,916.80	15.42
01 2620 733 000	Furniture & Equipment Repair	2,000.00	0.00	0.00	2,000.00	0.00
01 2620 890 000	Misc Expenses	1,500.00	0.00	0.00	1,500.00	0.00
2620	MAINTENANCE OF BUILDING	23,500.00	0.00	3,083.20	20,416.80	13.12
2650	VEHICLE ACQUISITION AND MAINTENANCE					
01 2650 732 000	Vehicle Acquisition	40,000.00	0.00	0.00	40,000.00	0.00
2650	VEHICLE ACQUISITION AND MAINTENANCE	40,000.00	0.00	0.00	40,000.00	0.00
2710	REGULAR PUPIL TRANSPORTATION					
01 2710 110 000	Bus Drivers' Salaries	75,000.00	6,446.00	28,798.00	46,202.00	38.40
01 2710 120 000	Bus Drivers' Salaries (subs)	12,000.00	0.00	0.00	12,000.00	0.00
01 2710 210 000	Bus Drivers' Ins.- LTD	500.00	11.29	38.37	461.63	7.67
01 2710 220 000	Social Security	6,000.00	493.14	2,203.07	3,796.93	36.72
01 2710 230 000	Bus Drivers' Retirement	5,000.00	183.75	750.44	4,249.56	15.01
01 2710 237 000	Increased Retirement Contribution Rate	1,500.00	18.25	74.54	1,425.46	4.97
01 2710 519 000	Student Mileage to Parents	6,000.00	0.00	0.00	6,000.00	0.00
01 2710 626 000	Gas & Oil	40,000.00	2,146.47	10,384.38	29,615.62	25.96
01 2710 732 000	Bus Acquisition	5,000.00	0.00	0.00	5,000.00	0.00
01 2710 890 000	Misc Expenses	3,000.00	408.14	1,176.27	1,823.73	39.21

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
2710	REGULAR PUPIL TRANSPORTATION	154,000.00	9,707.04	43,425.07	110,574.93	28.20
2712	SCHOOL AGE SPEC ED TRANSPORT					
01 2712 110 001	SPED Transportation - HS	2,000.00	0.00	0.00	2,000.00	0.00
2712	SCHOOL AGE SPEC ED TRANSPORT	2,000.00	0.00	0.00	2,000.00	0.00
2730	VEHICLE SERVICES					
01 2730 610 000	Bus Maintenance/tires	60,000.00	8,782.74	21,984.17	38,015.83	36.64
2730	VEHICLE SERVICES	60,000.00	8,782.74	21,984.17	38,015.83	36.64
3300	COMMUNITY SERVICES					
01 3300 890 000	Community Services Misc	23,134.00	0.00	0.00	23,134.00	0.00
3300	COMMUNITY SERVICES	23,134.00	0.00	0.00	23,134.00	0.00
3535	HIGH ABILITY LEARNERS					
01 3535 610 000	High Ability Learner Grant	4,000.00	587.88	710.12	3,289.88	17.75
3535	HIGH ABILITY LEARNERS	4,000.00	587.88	710.12	3,289.88	17.75
3599	GRANTS					
01 3599 610 000 153	Grants	30,000.00	502.00	2,166.93	27,833.07	7.22
3599	GRANTS	30,000.00	502.00	2,166.93	27,833.07	7.22
6200	TITLE I, PART A NCLB IMPROV THE ACADEM					
01 6200 111 002	Title I Salaries Teachers Pro. Staff EL	22,639.88	1,888.59	7,403.28	15,236.60	32.70
01 6200 211 002	TITLE I, Insurance - ELE	3,287.00	365.60	1,424.59	1,862.41	43.34
01 6200 221 002	Title I Social Security EL	2,057.00	171.00	670.36	1,386.64	32.59
01 6200 231 002	TITLE I NPERS EL	2,000.00	138.81	544.14	1,455.86	27.21
01 6200 237 002	Increased Retirement Contribution Rate	173.00	13.79	54.06	118.94	31.25
01 6200 395 000	Title I ESU16 Contract	2,347.12	0.00	2,347.12	0.00	100.00
01 6200 610 000	Title I Homeless	100.00	0.00	0.00	100.00	0.00
6200	TITLE I, PART A NCLB IMPROV THE ACADEM	32,604.00	2,577.79	12,443.55	20,160.45	38.17
6406	IDEA PRESCHOOL(619) BASE ALLOC					
01 6406 591 000	IDEA 619	1,094.00	0.00	1,094.00	0.00	100.00
6406	IDEA PRESCHOOL(619) BASE ALLOC	1,094.00	0.00	1,094.00	0.00	100.00
6408	IDEA ENROLLMENT/POVERTY					
01 6408 111 002	IDEA Salaries Teachers ELE	32,000.00	2,658.02	10,632.08	21,367.92	33.23
01 6408 211 002	IDEA INSURANCE - Teachers	16,000.00	1,315.80	5,264.11	10,735.89	32.90
01 6408 221 002	IDEA SOCIAL SECURITY -Teachers	2,500.00	196.44	785.76	1,714.24	31.43
01 6408 231 002	IDEA NPERS - Teachers	2,400.00	195.36	781.44	1,618.56	32.56
01 6408 237 002	IDEA Increased Retirement Contribution Rate	250.00	19.40	77.60	172.40	31.04
01 6408 396 000	IDEA ESU16 Contract	44,231.00	12,887.62	24,168.66	20,062.34	54.64
01 6408 610 002	SUPPLIES	1,000.00	0.00	897.00	103.00	89.70
6408	IDEA ENROLLMENT/POVERTY	98,381.00	17,272.84	42,606.65	55,774.35	43.31
6969	TITLE IV-A					
01 6969 320 001	Title IV Prof Ed - HS	5,000.00	416.47	1,666.08	3,333.92	33.32
01 6969 320 002	Title IV A ELE	5,000.00	416.47	1,666.08	3,333.92	33.32
6969	TITLE IV-A	10,000.00	832.94	3,332.16	6,667.84	33.32
6992	REAP					
01 6992 610 000	Reap Grant	27,000.00	97.49	513.46	26,486.54	1.90
6992	REAP	27,000.00	97.49	513.46	26,486.54	1.90
8000	TRANSFERS (OUTGOING)					
01 8000 912 000	Lunch	30,000.00	0.00	20,000.00	10,000.00	66.67
01 8000 913 000	Transfer/activity Fund	20,000.00	0.00	10,000.00	10,000.00	50.00
8000	TRANSFERS (OUTGOING)	50,000.00	0.00	30,000.00	20,000.00	60.00
01	GENERAL FUND	4,969,913.00	356,558.76	1,422,037.80	3,547,875.20	28.61

Check Register by Type
DECEMBER 2025 GENERAL FUND EXPENDITURES

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
34449	12/08/2025				REVOLVINGB	Revolving Business Account	5,092.61
34450	12/08/2025				USBANK	US Bank Credit Card	7,360.11
34459	12/08/2025				ALLTEAM	AllTeam Sportswear	3,995.00
34460	12/08/2025				BLACKHILLS	Black Hills Energy	300.00
34461	12/08/2025				CARQUEST	Carquest Auto Parts	71.62
34462	12/08/2025				CONSOLIDA2	Consolidated, Inc.	545.69
34463	12/08/2025				DACKDEL	Del Dack	455.30
34464	12/08/2025				EAKESOFFI1	Eakes Office Solution, Inc.	3,308.16
34465	12/08/2025				ESU16INV	Educational Service Unit #16	24,539.60
34466	12/08/2025				ESSENTIALS	Essential Screens	171.14
34467	12/08/2025				FORDTODD	Todd Ford	139.00
34468	12/08/2025				GREATURGEN	Great Plains Urgent Care	205.00
34469	12/08/2025				HARDINBRIT	Brittany Hardin	436.80
34470	12/08/2025				HEBBERTSHA	Shawn Hebbert	139.00
34471	12/08/2025				HILTONOMAH	Hilton Omaha	1,551.00
34472	12/08/2025				HOLIDAYKEA	Holiday Inn	249.90
34473	12/08/2025				HOMETOWNLE	Hometown Leasing	552.70
34474	12/08/2025				IDEALLINEN	Ideal Linen/Bluff Facility Solutions	298.28
34475	12/08/2025				JWPEPPERS1	J.W. PEPPER & SON	679.73
34476	12/08/2025				KEITHCOUN1	Keith County News Inc	84.55
34477	12/08/2025				KSBSCHOOLL	KSB School Law	40.00
34478	12/08/2025				LAQUINTA	LaQuinta	318.00
34479	12/08/2025				MATHESONTR	Matheson Tri-Gas Inc.	77.05
34480	12/08/2025				MCABEESTA	Stacy McAbee	382.20
34481	12/08/2025				NEBRASKAAS	Nebraska Association of School Boards, Inc.	2,102.00
34482	12/08/2025				NPPD	Nebraska Public Power District	3,428.08
34483	12/08/2025				ONTOCOLLEG	On To College	1,975.00
34484	12/08/2025				PAXTONGROC	Paxton Grocery & Meats	80.58
34485	12/08/2025				PRESTOX	PrestoX	107.02
34486	12/08/2025				RIDERRANDY	Rider	2,300.00
34487	12/08/2025				SCHIMONDAV	David Schimonitz	3,864.93
34488	12/08/2025				SCOTTIESPO	Scotties Potties Inc.	130.00
34489	12/08/2025				STUDENTACT	Student Activity	30.00
34490	12/08/2025				VERIZON	Verizon	51.62
34491	12/08/2025				VILLAGEOFP	Village Of Paxton, Inc.	399.51
34492	12/08/2025				WASSEDOUG	Doug Wasserman	436.80
34493	12/08/2025				WESTERNNEB	Western Nebraska Bank	1,780.00
34494	12/08/2025				WEX	WEX Fleet Universal	2,060.68
34495	12/08/2025				WINSUPPLY	Winsupply North Platte Ne Co	411.66
34496	12/08/2025				YANDASMUSI	Yanda's Music & Pro Audio	59.00

Checking Account ID: 1	Void Total:	0.00	Total without Voids:	70,209.32
Check Type Total: Check	Void Total:	0.00	Total without Voids:	70,209.32

Payee Type: Vendor		Check Type: Direct Deposit			Checking Account ID: 1		
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
30655262	12/10/2025				MCCONNELLD	Luke McConnell	5,627.00
Checking Account ID: 1		Void Total:		0.00	Total without Voids:		5,627.00
Check Type Total: Direct Deposit		Void Total:		0.00	Total without Voids:		5,627.00
Payee Type Total: Vendor		Void Total:		0.00	Total without Voids:		75,836.32
Grand Total:		Void Total:		0.00	Total without Voids:		75,836.32

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DECEMBER 2025 GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
	9712	AllTeam Sportswear	12/15/2025	3,995.00
01 2610 733 000		Basketball Board with breakaway Goal (2)		3,995.00
Total	AllTeam Sportswear			3,995.00
	12.08.2025-0001	Black Hills Energy	12/08/2025	300.00
01 2610 626 000		Natural Gas Expenses		300.00
Total	Black Hills Energy			300.00
	5928-359165	Carquest Auto Parts	12/08/2025	71.62
01 2710 626 000		Bus - DEF		50.94
01 2610 610 000		Maintance		20.68
Total	Carquest Auto Parts			71.62
	12.08.2025-0001	Consolidated, Inc.	12/08/2025	545.69
01 2510 530 000		Telephone Service		459.84
01 2510 530 000		Telephone Service		85.85
Total	Consolidated, Inc.			545.69
	12.08.25 1-0001	Dack, Del	12/08/2025	18.50
01 2310 580 000		Meals NASB State Conf		18.50
	12.08.25-0001	Dack, Del	12/08/2025	436.80
01 2310 580 000		624 Miles @ \$.70/mi NASB State Conf		436.80
Total	Dack, Del			455.30
	705985-0001	Eakes Office Solution, Inc.	12/09/2025	2,383.66
01 1100 610 002		Copier Usage: Office		758.93
01 1100 610 001		Copier Usage: HS		391.65
01 1100 610 002		Copier Usage: Ele		469.16
01 1100 610 001		Copier Usage: Office		758.92
01 1100 610 001		Service Charge		5.00
	9237568-0-0001	Eakes Office Solution, Inc.	11/14/2025	924.50
01 2610 610 000		Tissue - Towels		924.50
Total	Eakes Office Solution, Inc.			3,308.16
	SPED 3/10-0001	Educational Service Unit #16	12/08/2025	24,539.60
01 2151 591 002		Speech Therapy ELE		4,355.29
01 2151 591 001		Speech Therapy HS		2,449.85
01 2151 591 002		Audiology ELE		36.54
01 2151 591 001		Audiology HS		36.54
01 2161 591 002		Occupational Therapy ELE		2,628.60
01 2171 591 002		Physical Therapy ELE		683.25
01 2171 591 001		Physical Therapy HS		227.75
01 1200 591 002		Non-Reimbursable ELE		34.75
01 6408 396 000		PT 3-5		227.75
01 2151 591 001		Speech HS Program Supervision		213.03
01 2151 591 002		Audiology ELE Program Supervision		2.92
01 2151 591 001		Audiology HS Program Supervision		2.92
01 2171 591 002		PT ELE Program Supervision		54.66
01 2171 591 001		PT HS Program Supervision		18.22
01 1200 591 001		Non-Reimbursable Costs HS		34.75
01 2151 591 002		Speech Therapy Program Supervision		378.72
01 6408 396 000		Speech Therapy Team 0-2		1,321.04
01 6408 396 000		OT Program Supervision 3-5		1,051.44

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DECEMBER 2025 GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 6408 396 000		OT Program Program Supervision		126.18
01 6408 396 000		PT Program Supervision		36.44
01 2161 591 002		OT ELE Program Supervision		210.30
01 2161 591 001		Occupational Therapy HS		262.86
01 6408 396 000		Early Childhood Instruction 0-2		1,695.27
01 6408 396 000		Early Childhood Instruction 3-5		2,260.36
01 6408 396 000		Early Childhood Instruction Program		316.47
01 6408 396 000		Speech Therapy 3-5		4,623.64
01 6408 396 000		Speech Therapy Program Supervision		475.56
01 2161 591 001		OT HS Program Supervision		21.03
01 6408 396 000		OT Program 0-2		525.72
01 6408 396 000		PT Program 0-2		227.75
Total Educational Service Unit #16				<u>24,539.60</u>
	20251100326	Essential Screens	12/09/2025	171.14
01 2710 890 000		DOT Bus testing		171.14
Total Essential Screens				<u>171.14</u>
	Ford - 2025	Ford, Todd	12/08/2025	139.00
01 2410 580 001		Coaches Clinic - Sleep Inn Lincoln 11/07		139.00
Total Ford, Todd				<u>139.00</u>
	90110392450 25	Great Plains Urgent Care	12/11/2025	50.00
01 2710 890 000		DOT Testing Account #90110392450		50.00
	90110498990 25	Great Plains Urgent Care	11/20/2025	155.00
01 2710 890 000		DOT Certification Account #90110498990		155.00
Total Great Plains Urgent Care				<u>205.00</u>
	12.08.25	Hardin, Brittany	12/14/2025	436.80
01 2310 580 000		2025 NASB State Conf 624 miles @ \$.70		436.80
Total Hardin, Brittany				<u>436.80</u>
	Hebbert - 2025	Hebbert, Shawn	12/08/2025	139.00
01 2410 580 001		Coaches Clinic - Sleep Inn Lincoln 11/07		139.00
Total Hebbert, Shawn				<u>139.00</u>
	49098	Hilton Omaha	12/08/2025	1,551.00
01 2320 580 000		NASB Conference Omaha: Dack		356.00
01 2310 580 000		NASB Conference Omaha: 3 Board		1,195.00
Total Hilton Omaha				<u>1,551.00</u>
	11.08.25	Holiday Inn	11/08/2025	249.90
01 2410 580 001		NSIAAA Event - Jorgensen S		249.90
Total Holiday Inn				<u>249.90</u>
	12.08.25-0001	Hometown Leasing	12/08/2025	552.70
01 2510 442 000		Copier Lease		552.70
Total Hometown Leasing				<u>552.70</u>
	22213800-0001	Ideal Linen/Bluff Facility Solutions	11/20/2025	298.28
01 2610 610 000		Mat cleaning service		298.28
Total Ideal Linen/Bluff Facility Solutions				<u>298.28</u>

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DECEMBER 2025 GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	367885339	J.W. PEPPER & SON	12/15/2025	126.75
01 1100 610 001 413		Winter Music and Sing Around NE		126.75
	367989320	J.W. PEPPER & SON	12/15/2025	510.49
01 1100 610 001 413		Winter Music and Sing Around NE		510.49
	368008319	J.W. PEPPER & SON	12/15/2025	29.99
01 1100 610 001 413		Winter Music and Sing Around NE		29.99
	368044084	J.W. PEPPER & SON	12/15/2025	12.50
01 1100 610 001 413		Winter Music and Sing Around NE		12.50
Total	J.W. PEPPER & SON			<u>679.73</u>
	12.08.2025-0001	Keith County News Inc	12/08/2025	84.55
01 2310 540 000		Advertising		84.55
Total	Keith County News Inc			<u>84.55</u>
	18609	KSB School Law	12/02/2025	40.00
01 2330 317 000		Legal Services		40.00
Total	KSB School Law			<u>40.00</u>
	12.08.25	LaQuinta	12/10/2025	318.00
01 2410 580 001		MTSS Conference - McAbee		159.00
01 2220 610 001		MTSS Conference - Storer		159.00
Total	LaQuinta			<u>318.00</u>
	0032419441-0001	Matheson Tri-Gas Inc.	11/21/2025	77.05
01 1100 610 001 412		Industrial Tech - Monthly		77.05
Total	Matheson Tri-Gas Inc.			<u>77.05</u>
	12.08.2025-0001	McAbee, Stacy	12/08/2025	382.20
01 2410 580 001		546 Miles @ \$.70 Princ Mtg & RPAC Play		382.20
Total	McAbee, Stacy			<u>382.20</u>
	54844	Nebraska Association of School Boards, Inc.	12/08/2025	2,102.00
01 2320 580 000		State Ed Conf Dack		488.00
01 2310 580 000		2025 State Ed Conference - Board Members		1,614.00
Total	Nebraska Association of School Boards, Inc.			<u>2,102.00</u>
	12.08.25-0001	Nebraska Public Power District	12/08/2025	3,428.08
01 2610 621 000		Electricity		48.24
01 2610 621 000		Electricity		3,379.84
Total	Nebraska Public Power District			<u>3,428.08</u>
	6646	On To College	12/16/2025	1,975.00
01 2120 610 001		ACT Prep - Suite + MS		1,975.00
Total	On To College			<u>1,975.00</u>
	6943	Paxton Grocery & Meats	12/15/2025	36.44
01 1100 610 001 411		FACS Supplies		36.44
	8480	Paxton Grocery & Meats	12/15/2025	44.14
01 1100 610 001 411		FACS Supplies		44.14
Total	Paxton Grocery & Meats			<u>80.58</u>
	85269538-0001	PrestoX	12/10/2025	107.02

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DECEMBER 2025 GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 000		Monthly Pest Services		107.02
Total PrestoX				107.02
	PAX 01.2026	Rider Classroom Spanish LLC	12/12/2025	2,300.00
01 1100 561 001		Virtual Classroom Spanish		2,300.00
Total Rider Classroom Spanish LLC				2,300.00
	0229	Schimo's LLC	12/10/2025	74.92
01 2730 610 000		2018 Thomas Taillight Repairs		74.92
	0249	Schimo's LLC	12/10/2025	586.21
01 2730 610 000		2015 Freightliner Heater Hose		586.21
	0250	Schimo's LLC	12/10/2025	1,338.68
01 2730 610 000		2015 Freightliner Upper Radiator hose		1,338.68
	0251	Schimo's LLC	12/10/2025	932.56
01 2730 610 000		2018 Thomas Inspect and Oil Change		932.56
	0252	Schimo's LLC	12/09/2025	932.56
01 2730 610 000		2020 Bluebird Inspection / Oil Change		932.56
Total Schimo's LLC				3,864.93
	12.08.25-0001	Scotties Potties Inc.	12/08/2025	130.00
01 2610 610 000		Pottie Rental (1) Bus Barn		130.00
Total Scotties Potties Inc.				130.00
	COUPONS 11/25/25	Student Activity	12/08/2025	30.00
01 2410 890 001		Student of the month - Jay		5.00
01 2410 890 001		Student of the month - Reeves		5.00
01 2410 890 001		Student of the month - Kuenning		5.00
01 2410 890 001		Honor Roll - T. Jay		5.00
01 2410 890 001		Honor Roll - J. Mitchell		5.00
01 2410 890 001		Honor Roll - H. Mitchell		5.00
Total Student Activity				30.00
	12.08.25-0001	Verizon	12/08/2025	51.62
01 2510 530 000		Telephone Expense		51.62
Total Verizon				51.62
	12.08.25-0001	Village Of Paxton, Inc.	12/08/2025	399.51
01 2610 410 000		Water - Sewer - Trash		399.51
01 2610 410 000		Water - Sewer - Trash		0.00
Total Village Of Paxton, Inc.				399.51
	12.08.25	Wasserman, Doug	12/14/2025	436.80
01 2310 580 000		2025 NASB State Conf 624 miles @ \$.70		436.80
Total Wasserman, Doug				436.80
	12.08.25	Western Nebraska Bank	12/11/2025	1,780.00
01 2310 610 000		(70) Employee Bucks \$25/ea		1,750.00
01 2410 890 001		(3) 12 Days of Christmas - Staff		30.00
Total Western Nebraska Bank				1,780.00
	12.08.25-0001	WEX Fleet Universal	12/08/2025	2,060.68
01 2710 626 000		Fuel and Oil		2,060.68
Total WEX Fleet Universal				2,060.68

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DECEMBER 2025 GENERAL FUND EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	304868 01	Winsupply North Platte Ne Co	11/11/2025	411.66
01 2610 610 000		Filters		411.66
Total	Winsupply North Platte Ne Co			411.66
	786434	Yanda's Music & Pro Audio	12/11/2025	59.00
01 1100 610 001 413		MS M22270 14H Trombone Repairs		59.00
Total	Yanda's Music & Pro Audio			59.00
Fund Number	01			57,756.60
Checking Account ID	1			57,756.60

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DECEMBER 2025 GENERAL FUND REVOLVING BUSINESS

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01 GENERAL FUND		
	2671 TECH CONF	Fairfield Inn & Suites	12/08/2025	139.95
01 2410 580 001		Ed Tech Conference - Mullen		139.95
Total	Fairfield Inn & Suites			139.95
	2672 - Coaches	Hebbert, Shawn	12/08/2025	34.85
01 2710 626 000		Fuel - Coaches Clinic Lincoln		34.85
Total	Hebbert, Shawn			34.85
	2674 - BUSES	InLand Truck Parts and Service	12/08/2025	4,917.81
01 2730 610 000		2013, 2015, 2019 Bus Maintenance		4,917.81
Total	InLand Truck Parts and Service			4,917.81
	2673 - Void	Voided Check	12/08/2025	0.00
01 2410 580 001		Void		0.00
Total	Voided Check			0.00
Fund Number	01			5,092.61
Checking Account ID	1			5,092.61

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DECEMBER 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01 GENERAL FUND		
	ESSINK DEC 25	AAA Driver	12/08/2025	12.00
01 1200 610 001		SPED Drivers Ed Training		12.00
Total AAA Driver				12.00
	6812 DEC 25 10	Amazon.com	12/08/2025	42.64
01 1100 734 001		Computer Cable Adaptors		42.64
	6812 DEC 25 5	Amazon.com	12/31/2025	54.99
01 1100 610 001		Wrestling Mat Cleaner		54.99
	6812 DEC 25 6	Amazon.com	12/08/2025	41.85
01 2610 610 000		Restroom Hallway Signs		41.85
	6812 DEC 25 7	Amazon.com	12/08/2025	39.96
01 2610 890 000		Ice Cream Machine Parts		15.99
01 1100 610 002		Floor Dots Lunch Room		9.99
01 1100 610 001		Sticky Magnetic Tape		13.98
	6812 DEC 25 8	Amazon.com	12/12/2025	117.76
01 3599 610 000 153		Foundation Grant Weight Rm L.Jorgensen		82.13
01 1100 610 001		Weight Rm L.Jorgensen		35.63
	6812 DEC 25 9	Amazon.com	12/12/2025	419.87
01 3599 610 000 153		Foundation Grant Weight Rm L.Jorgensen		419.87
	MULLEN DEC 25	Amazon.com	12/12/2025	130.74
01 1100 734 001		Computer Cable tester and USB-C		130.74
	MULLEN DEC 25 1	Amazon.com	12/08/2025	70.43
01 3535 610 000		HAL: Science Olympiad Supplies		70.43
	SPENCER DEC 25	Amazon.com	12/14/2025	52.97
01 1100 610 001		HS Lifeskills Class Guidance		52.97
	SPENCER DEC 25 1	Amazon.com	12/17/2025	12.89
01 2120 610 001		Guidance Kindle		12.89
	STORER DEC 25 2	Amazon.com	12/08/2025	10.96
01 2220 610 002		Library Books Ele		10.96
	STORER DEC 25 3	Amazon.com	12/08/2025	15.99
01 2220 610 002		Library Books Ele		15.99
	STORER DEC 25 4	Amazon.com	12/08/2025	279.50
01 2220 610 002		Library Books Ele		279.50
	STORER DEC 25 5	Amazon.com	12/08/2025	164.37
01 2220 610 002		Library Books Ele		164.37
	STORER DEC 25 6	Amazon.com	12/01/2025	330.00
01 2410 610 002		Family night Activity - ESU (\$330)		330.00
Total Amazon.com				1,784.92
	JORGENSEN S DEC 25	Athletic.Net	12/12/2025	135.00
01 1100 643 001		T&F HS Website Support		135.00
	JORGENSEN S DEC 25 1	Athletic.Net	12/12/2025	120.00
01 1100 643 001		T&F MS Website Support		120.00
Total Athletic.Net				255.00
	WHITE DEC 25	Blick Art Materials, Inc.	12/08/2025	72.14

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DECEMBER 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1100 610 001 416		Art Classroom Supplies		72.14
Total	Blick Art Materials, Inc.			72.14
01 2310 610 000	DACK DEC 25	Capital One In-Service - Staff	12/08/2025	65.97
01 2310 610 000	DACK DEC 25 1	Capital One In-Service - Staff	12/08/2025	10.64
01 1100 610 002	ESSINK DEC 25	Capital One Preschool Supplies	12/08/2025	165.20
01 1100 610 001	SPENCER DEC 25	Capital One HS Lifeskills Class Guidance	12/14/2025	11.01
01 2410 890 001	SPENCER DEC 25 2	Capital One Pre-ACT Breakfast	12/08/2025	17.05
01 1100 610 001	THOMAS DEC 25	Capital One Classroom Supplies	12/10/2025	39.23
Total	Capital One			309.10
01 2120 890 001	SPENCER DEC 25 1	Chic Fil A Omaha Conference Meal	12/08/2025	10.63
Total	Chic Fil A			10.63
01 2410 890 001	DACK DEC 25	City Bakery Pre-ACT Breakfast	12/08/2025	35.00
Total	City Bakery			35.00
01 1100 643 001	6812 Dec 25	Code HSD Inc Spring Computer Class Software - Uden	12/08/2025	1,035.00
Total	Code HSD Inc			1,035.00
01 2220 610 002	STORER DEC 25 1	Demco Shipping	12/01/2025	10.95
01 2220 610 002		Library Labels		38.24
Total	Demco			49.19
01 2120 890 001	7042 DEC 25	Embassy Suites-LaVista Spencer - Conference	12/08/2025	304.78
Total	Embassy Suites-LaVista			304.78
01 3535 610 000	MULLEN DEC 25	Guru Engineering Tech HAL: Science Olympiad: Helicopter Kits	12/08/2025	197.00
Total	Guru Engineering Tech			197.00
01 2410 890 001	MULLEN DEC 25	Hampton Inn & Suites-Omaha SW/La Vista Parking Sci Olympiad Training: Mullen	12/01/2025	17.00
Total	Hampton Inn & Suites-Omaha SW/La Vista			17.00
01 2320 580 000	DACK DEC 25	Hampton Inn Columbus District VB - Dack 10/31/2025	10/31/2025	107.00
01 2410 580 001	DACK DEC 25 1	Hampton Inn Columbus District VB - Coach Mitchell 10/31/2025	10/31/2025	107.00

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DECEMBER 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	DACK DEC 25 2	Hampton Inn Columbus	10/31/2025	107.00
01 2410 580 001		District VB - Coach Kuenning	10/31/2025	107.00
Total	Hampton Inn Columbus			321.00
	DACK DEC 25	Hilton Omaha	12/09/2025	81.51
01 2320 580 000		NASB Conference Omaha: Dack		20.37
01 2310 580 000		NASB Conference Omaha: 3 Board		61.14
	DACK DEC 25 1	Hilton Omaha	12/09/2025	32.31
01 2320 580 000		NASB Conference Omaha: Dack		16.16
01 2310 580 000		NASB Conference Omaha:		16.15
	DACK DEC 25 3	Hilton Omaha	12/09/2025	19.20
01 2310 580 000		NASB Conference Omaha: Board		19.20
	WHITE DEC 25	Hilton Omaha	12/08/2025	144.64
01 2320 890 000		Tiger Fabrication Showcase - Omaha		144.64
	WHITE DEC 25 1	Hilton Omaha	12/08/2025	144.64
01 2320 890 000		Tiger Fabrication Showcase Rm 2		144.64
	WHITE DEC 25 2	Hilton Omaha	12/08/2025	169.64
01 2320 890 000		Tiger Fabrication Showcase Rm 3		144.64
01 2320 890 000		Tiger Fabrication Showcase parking		25.00
Total	Hilton Omaha			591.94
	GLEASON DEC 25	Hobby Lobby	12/08/2025	2.57
01 3535 610 000		HAL SPHERO Supplies		2.57
	GLEASON DEC 25 1	Hobby Lobby	12/08/2025	5.88
01 3535 610 000		HAL SPHERO Supplies		5.88
	POSPISIL DEC 25	Hobby Lobby	12/08/2025	41.64
01 1100 610 002		Classroom K Supplies		41.64
Total	Hobby Lobby			50.09
	DACK DEC 25 2	J Gilbert	12/09/2025	291.89
01 2320 580 000		NASB Conference Omaha: Dack		72.98
01 2310 580 000		NASB Conference Omaha:		218.91
Total	J Gilbert			291.89
	MULLEN DEC 25	J&H Aerospace	12/08/2025	156.00
01 3535 610 000		HAL: Science Olympiad: Helicopter Kits		156.00
Total	J&H Aerospace			156.00
	WHITE DEC 25	Lazlo's	12/08/2025	120.00
01 2320 890 000		Tiger Fabrication Showcase Meal		120.00
Total	Lazlo's			120.00
	DACK DEC 25	Let It Fly Sports Bar	12/09/2025	48.37
01 2320 580 000		NASB Conference Omaha: Dack		24.19
01 2310 580 000		NASB Conference Omaha:		24.18
Total	Let It Fly Sports Bar			48.37
	6758 DEC 25	MCI	12/06/2025	73.46
01 2510 530 000		Telephone		73.46
Total	MCI			73.46
	THOMAS DEC 25	Nearpod	12/08/2025	159.00

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DECEMBER 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1100 643 001		Reversal: Gold Year		159.00
Total	Nearpod			159.00
01 2410 810 001	MCABEE DEC 25	Nebraska Council of School Administration Principal Conference Registration McAbee	12/08/2025	190.00
Total	Nebraska Council of School Administration			190.00
01 2410 890 001	JORGENSEN S DEC 25	Nebraska Wrestling Camps, Inc. Wrestling Coaches Clinic Hebbert	12/23/2025	130.00
01 2410 890 001	JORGENSEN S DEC 25 1	Nebraska Wrestling Camps, Inc. Wrestling Coaches Clinic Ford	12/08/2025	130.00
Total	Nebraska Wrestling Camps, Inc.			260.00
01 2320 890 000	WHITE DEC 25	Olive Garden Tiger Fabrication Showcase Meal	12/08/2025	171.49
Total	Olive Garden			171.49
01 2410 580 001	MULLEN DEC 25	Panera Bread Kearney Tech Conference	12/12/2025	17.37
Total	Panera Bread			17.37
01 1100 610 001 414	JULIAN DEC 25	Paxton Grocery & Meats Classroom Science Supplies	12/12/2025	6.21
01 1100 610 001 414	JULIAN DEC 25 1	Paxton Grocery & Meats Classroom Science Supplies	12/12/2025	4.49
01 1100 610 001 414	JULIAN DEC 25 3	Paxton Grocery & Meats Classroom Science Supplies	12/12/2025	3.54
Total	Paxton Grocery & Meats			14.24
01 2320 580 000	DACK DEC 25	Pizza Hut RPAC Mtg - McCook	12/10/2025	15.04
Total	Pizza Hut			15.04
01 2410 890 001	DACK DEC 25	Pronto Pit Stop Pre-ACT Breakfast	12/08/2025	16.00
01 2610 610 000	MORLAND DEC 25	Pronto Pit Stop Fuel - Maintenance	12/11/2025	15.71
Total	Pronto Pit Stop			31.71
01 2320 580 000	DACK DEC 25	Runza VB Sub District Dack	12/10/2025	6.73
Total	Runza			6.73
01 3535 610 000	MULLEN DEC 25	Science Olympiad HAL: Science Olym: Science and Chemistry	12/08/2025	156.00
Total	Science Olympiad			156.00
01 2710 890 000	JORGENSEN S DEC 25	Super Suds Wash Expedition	12/08/2025	18.00

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DECEMBER 2025 GENERAL FUND CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	WHITE DEC 25	Super Suds	12/08/2025	14.00
01 2710 890 000		Wash Vehicle		14.00
Total	Super Suds			32.00
	ESSINK DEC 25	Teacher Pay Teacher	12/08/2025	45.98
01 1200 610 001		SPED Social & English		45.98
	ESSINK DEC 25 1	Teacher Pay Teacher	12/08/2025	22.99
01 1200 610 001		SPED Thanksgiving		22.99
	FISCHER DEC 25	Teacher Pay Teacher	12/10/2025	26.25
01 1100 610 002		Fall Classroom 2nd Grade		26.25
	POSPISIL DEC 25	Teacher Pay Teacher	12/08/2025	13.25
01 1100 610 002		Classroom K Fall Supplies		13.25
	POSPISIL DEC 25	Teacher Pay Teacher	12/08/2025	13.23
01 1100 610 002		Classroom K Fall Supplies		13.23
	POSPISIL DEC 25	Teacher Pay Teacher	12/08/2025	1.99
01 1100 610 002		Classroom K Winter Supplies		1.99
Total	Teacher Pay Teacher			123.69
	JORGENSEN L DEC 25	University of Nebraska Kearney	12/13/2025	100.00
01 1100 610 001		Rock Climbing rental		100.00
	JORGENSEN L DEC 25 1	University of Nebraska Kearney	12/08/2025	136.72
01 1100 610 001		Rock Climbing 9th Grade Field Trip		136.72
Total	University of Nebraska Kearney			236.72
	6758 DEC 25	USI Ed Gov	12/14/2025	114.12
01 1100 610 001		Laminating Films (2 rolls)		114.12
Total	USI Ed Gov			114.12
	MULLEN DEC 25	Zagg Inc	12/15/2025	97.49
01 6992 610 000		Apple Table keyboards		97.49
Total	Zagg Inc			97.49
Fund Number	01			7,360.11
Checking Account ID	1			7,360.11

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DECEMBER 2025 GENERAL FUND DIRECT DEPOSIT

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01 GENERAL FUND		
	12.2025-0001	McConnell Psychological Solutions PC	12/10/2025	5,627.00
01 1200 591 001		Contract Services: Chessmore		755.08
01 1200 591 002		Contract Services: Chessmore		755.09
01 2141 320 001		Contract Services: McConnell		1,470.33
01 2141 320 002		Contract Services: McConnell		1,470.33
01 6969 320 001		Contract Services: McConnell		416.47
01 6969 320 002		Contract Services: McConnell		416.47
01 1291 591 002		Contract Services: Chessmore B-5		343.23
Total	McConnell Psychological Solutions PC			5,627.00
Fund Number 01				5,627.00
Checking Account ID 1				5,627.00

Revenue Summary Report
 Processing Month: 11/2025
 NOVEMBER 2025 HOT FUND REVENUE

Fund: 06 LUNCH FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1000	Beginning Balance	8,408.00	0.00	0.00	0.00	8,408.00
06 1611	Daily Sales - Reimbursable	40,000.00	3,272.95	10,164.90	25.41	29,835.10
06 1620	Daily sales - Non reimbursable	0.00	495.00	1,699.00	0.00	(1,699.00)
Subtotal: 1000		48,408.00	3,767.95	11,863.90	24.51	36,544.10
06 3150	State Reimbursement	3,000.00	0.00	0.00	0.00	3,000.00
Subtotal: 3000		3,000.00	0.00	0.00	0.00	3,000.00
06 4210	Federal Reimbursement	60,000.00	6,185.45	16,324.20	27.21	43,675.80
Subtotal: 4000		60,000.00	6,185.45	16,324.20	27.21	43,675.80
06 5200	Transfer	30,000.00	0.00	20,000.00	66.67	10,000.00
06 5690	Other Non-Revenue Receipts	0.00	165.63	350.90	0.00	(350.90)
Subtotal: Debt Services		30,000.00	165.63	20,350.90	67.84	9,649.10
Fund Total:		141,408.00	10,119.03	48,539.00	34.33	92,869.00

Cash Receipt Listing - Summary
 NOVEMBER 2025 HOT LUNCH REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	PERLINGERC Perlinger Cher	11/06/2025	Daily Sales Reimb & Non	4058	344.85
	PERLINGERC Perlinger Cher	11/21/2025	2nd Chance Breakfast 11/17 - 11/21	4059	70.00
	REVTRAK RevTrak	11/14/2025	Hot lunch - Revtrak	4060	208.74
	INSTITUTIO Institutional Processing Services LLC	11/12/2025	MFG Rebate #200691	4061	26.77
	PERLINGERC Perlinger Cher	11/06/2025	2nd Chance Breakfast 11/03 - 11/06	4062	70.00
	PERLINGERC Perlinger Cher	11/19/2025	Daily Sales Reimbursable	4063	400.00
	REVTRAK RevTrak	11/22/2025	Hot lunch - Revtrak	4064	52.18
	STATEOFNEB State of Nebraska	11/21/2025	Hot Lunch reimbursement	4065	6,185.45
	PERLINGERC Perlinger Cher	11/25/2025	Daily Sales Reimb & Non	4066	333.10
	PERLINGERC Perlinger Cher	11/25/2025	2nd Chance Breakfast 11/24 - 11/25	4067	78.00
	REVTRAK RevTrak	11/14/2025	Hot lunch - Revtrak	4068	260.92
	STUDENTACT Student Activity	11/12/2025	Ice Cream Mix Reimbursed	4069	88.27
	PERLINGERC Perlinger Cher	11/14/2025	Daily Sales Reimb & Non	4070	525.00
	REVTRAK RevTrak	11/14/2025	Hot lunch - Revtrak	4071	12.52
	PERLINGERC Perlinger Cher	11/12/2025	Daily Sales Reimbursable	4072	721.00
	REVTRAK RevTrak	11/14/2025	Hot lunch - Revtrak	4073	104.37
	REVTRAK RevTrak	11/14/2025	Hot lunch - Revtrak	4074	230.66
	REVTRAK RevTrak	11/22/2025	Hot lunch - Revtrak	4075	208.74
	PERLINGERC Perlinger Cher	11/14/2025	2nd Chance Breakfast 11/10 - 11/14	4076	68.00
	REVTRAK RevTrak	11/14/2025	Hot lunch - Revtrak	4077	130.46
				Report Total:	<u>10,119.03</u>

Cash Receipt Listing - Detail
NOVEMBER 2025 HOT LUNCH FUND REVENUE

Receipt Number:	Description:	Daily Sales Reimb & Non	Received From:	PERLINGERC Perlinger Cher	Receipt Date:	11/06/2025	Receipt Key:	4058	Amount:	344.85
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 1611	<u>Detail Description</u>	Daily Sales Reimbursable								
06 1620		Daily Sales Non-Reimbursable								
Receipt Number:	Description:	2nd Chance Breakfast 11/17 - 11/21	Received From:	PERLINGERC Perlinger Cher	Receipt Date:	11/21/2025	Receipt Key:	4059	Amount:	70.00
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 1620	<u>Detail Description</u>	2nd Chance Breakfast 11/17 - 11/21								
Receipt Number:	Description:	Hot lunch - Revtrak	Received From:	REVTRAK RevTrak	Receipt Date:	11/14/2025	Receipt Key:	4060	Amount:	208.74
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 5690	<u>Detail Description</u>	Revtrak Deposit Fee 4.37%								
06 1611		Revtrak Deposit								
Receipt Number:	Description:	MFG Rebate #200691	Received From:	INSTITUTIO Institutional Processing Services LLC	Receipt Date:	11/12/2025	Receipt Key:	4061	Amount:	26.77
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 5690	<u>Detail Description</u>	MFG Rebate #200691								
Receipt Number:	Description:	2nd Chance Breakfast 11/03 - 11/06	Received From:	PERLINGERC Perlinger Cher	Receipt Date:	11/06/2025	Receipt Key:	4062	Amount:	70.00
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 1620	<u>Detail Description</u>	2nd Chance Breakfast 11/03 - 11/06								
Receipt Number:	Description:	Daily Sales Reimbursable	Received From:	PERLINGERC Perlinger Cher	Receipt Date:	11/19/2025	Receipt Key:	4063	Amount:	400.00
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 1611	<u>Detail Description</u>	Daily Sales Reimbursable								
Receipt Number:	Description:	Hot lunch - Revtrak	Received From:	REVTRAK RevTrak	Receipt Date:	11/22/2025	Receipt Key:	4064	Amount:	52.18
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 5690	<u>Detail Description</u>	Revtrak Deposit Fee 4.37%								
06 1611		Revtrak Deposit								
Receipt Number:	Description:	Hot Lunch reimbursement	Received From:	STATEOFNEB State of Nebraska	Receipt Date:	11/21/2025	Receipt Key:	4065	Amount:	6,185.45
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 4210	<u>Detail Description</u>	LUNCH-SECT 4 6CENT FY2026								
06 4210		LUNCH-SECTION 4 FY 2026								
06 4210		LUNCH-SECTION 11 FY 2026								
06 4210		BREAKFAST FY 2026								
Receipt Number:	Description:	Daily Sales Reimb & Non	Received From:	PERLINGERC Perlinger Cher	Receipt Date:	11/25/2025	Receipt Key:	4066	Amount:	333.10
	<u>Chart of Account Number</u>							<u>Receivable Account Number</u>		
06 1611	<u>Detail Description</u>	Daily Sales Reimbursable								
06 1620		Daily Sales Non-Reimbursable								

Receipt Number:	Description:	Chart of Account Number	Detail Amount	Cash Account Number	Receipt Date:	Receipt Key:	Amount:
06 1620	2nd Chance Breakfast 11/24 - 11/25	06 101	78.00	06 101	11/25/2025	4067	78.00
Comment: PERLINGERC Perlinger Cher							
06 1611	Revtrak Deposit	06 101	10.92	06 101			
06 1611	Revtrak Deposit	06 101	250.00	06 101			
06 5690	Revtrak Deposit Fee 4.37%	06 101		06 101			
06 1611	Revtrak Deposit	06 101	9.66	06 101			
06 1611	Revtrak Deposit	06 101	221.00	06 101			
06 5690	Revtrak Deposit Fee 4.37%	06 101		06 101			
06 1611	Revtrak Deposit	06 101	8.74	06 101			
06 1611	Revtrak Deposit	06 101	200.00	06 101			
06 1620	Ice Cream Mix Reimbursed - SA #5597	06 101	44.13	06 101	11/12/2025	4069	88.27
06 5690	Ice Cream Mix Reimbursed - GF #34427	06 101	44.14	06 101			
06 1611	Revtrak Deposit	06 101	425.00	06 101			
06 1620	Daily Sales Reimbursable	06 101	100.00	06 101			
06 5690	Revtrak Deposit Fee 4.37%	06 101		06 101			
06 1611	Revtrak Deposit	06 101	12.00	06 101			
06 5690	Revtrak Deposit Fee 4.37%	06 101		06 101			
06 1611	Revtrak Deposit	06 101	721.00	06 101			
06 1611	Revtrak Deposit	06 101	4.37	06 101			
06 1611	Revtrak Deposit	06 101	100.00	06 101			
06 5690	Revtrak Deposit Fee 4.37%	06 101		06 101			
06 1611	Revtrak Deposit	06 101	9.66	06 101			
06 1611	Revtrak Deposit	06 101	221.00	06 101			
06 5690	Revtrak Deposit Fee 4.37%	06 101		06 101			
06 1611	Revtrak Deposit	06 101	8.74	06 101			
06 1611	Revtrak Deposit	06 101	200.00	06 101			

Receipt Number: 06 1620	Description: 2nd Chance Breakfast 11/10 - 11/14	Received From: PERLINGERC Perfinger Cher	Receipt Date: 11/14/2025	Receipt Key: 4076	Amount: 68.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>	
06 1620	2nd Chance Breakfast 11/10 - 11/14	68.00	06 101		
Receipt Number: 06 1611	Description: Hot lunch - Revtrak	Received From: REVTRAK RevTrak	Receipt Date: 11/14/2025	Receipt Key: 4077	Amount: 130.46
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>	
06 5690	Revtrak Deposit Fee 4.37%	5.46	06 101		
06 1611	Revtrak Deposit	125.00	06 101		

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	10,119.03	10,119.03
Subtotal Expense		
Subtotal General Ledger		
Total:	10,119.03	10,119.03

Monthly Account Summary
DECEMBER 2025 HOT LUNCH EXPENDITURES

Account Number	Account Description	Budget	During Month	YTD Expenses	Budget Balance at EOM	% of Budget w/o Encumbrances
06	LUNCH FUND					
3100	Food Service Operations					
06 3100 110 000	Lunch Fund Salaries	70,000.00	7,207.14	32,327.10	37,672.90	46.18
06 3100 130 000	Lunch Fund OT Pay	500.00	0.00	52.79	447.21	10.56
06 3100 210 000	Lunch Fund Dist Health	500.00	38.51	200.95	299.05	40.19
06 3100 220 000	Lunch Fund Dist Fica	5,500.00	543.29	2,444.84	3,055.16	44.45
06 3100 230 000	Lunch Fund District Ret	5,200.00	517.64	2,326.09	2,873.91	44.73
06 3100 237 000	Increased Retirement Contribution Rate	550.00	51.41	231.03	318.97	42.01
06 3100 630 000	Hot Lunch Supplies	56,408.00	4,957.37	22,420.80	33,987.20	39.75
06 3100 695 000	Lunch Other Misc Expenses	1,000.00	85.73	331.20	668.80	33.12
06 3100 890 000	Hot Lunch Travel & Conference	1,750.00	0.00	0.00	1,750.00	0.00
3100	Food Service Operations	141,408.00	13,401.09	60,334.80	81,073.20	42.67
06	LUNCH FUND	141,408.00	13,401.09	60,334.80	81,073.20	42.67

Payee Type: Vendor **Check Type: Automatic Payment** **Checking Account ID: 6**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
292120180	12/09/2025				REVTRAK	RevTrak	67.93
Checking Account ID: 6					Void Total:	0.00	Total without Voids: 67.93
Check Type Total: Automatic Payment					Void Total:	0.00	Total without Voids: 67.93

Payee Type: Vendor **Check Type: Check** **Checking Account ID: 6**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
8665	12/10/2025				USBANK	US Bank Credit Card	134.78
8666	12/08/2025				CASHWADIST	Cash-wa Distributing, Inc.	2,787.47
8667	12/08/2025				HAYESMELIS	Melissa Hayes	17.80
8668	12/08/2025				HILANDDAIR	Hiland Dairy	653.24
8669	12/08/2025				PAXTONGROC	Paxton Grocery & Meats	189.10
8670	12/08/2025				SYSCO	Sysco Denver	360.51
8671	12/08/2025				USFOODS	US Foods	832.27
Checking Account ID: 6					Void Total:	0.00	Total without Voids: 4,975.17
Check Type Total: Check					Void Total:	0.00	Total without Voids: 4,975.17
Payee Type Total: Vendor					Void Total:	0.00	Total without Voids: 5,043.10
Grand Total:					Void Total:	0.00	Total without Voids: 5,043.10

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DECEMBER 2025 HOT LUNCH EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	6	Fund Number 06	LUNCH FUND	
06 3100 630 000	14885147	Cash-wa Distributing, Inc. Hot Lunch Supplies	12/13/2025	536.17
06 3100 630 000	14889624	Cash-wa Distributing, Inc. Hot Lunch Supplies	12/13/2025	639.87
06 3100 630 000	14897347	Cash-wa Distributing, Inc. Hot Lunch Supplies	12/13/2025	516.86
06 3100 630 000	14900642	Cash-wa Distributing, Inc. Hot Lunch Supplies	12/04/2025	542.10
06 3100 630 000	14908527	Cash-wa Distributing, Inc. Hot Lunch Supplies	12/04/2025	572.98
06 3100 630 000	CM3913379	Cash-wa Distributing, Inc. Hot Lunch Supplies	12/04/2025	(20.51)
Total		Cash-wa Distributing, Inc.		<u>2,787.47</u>
	DEC 2025	Hayes, Melissa	12/15/2025	17.80
06 3100 695 000		Lunch Account Refunded		17.80
Total		Hayes, Melissa		<u>17.80</u>
06 3100 630 000	1812503	Hiland Dairy Hot Lunch Supplies	12/26/2025	91.56
06 3100 630 000	1812613	Hiland Dairy Hot Lunch Supplies	12/06/2025	72.80
06 3100 630 000	1812700	Hiland Dairy Hot Lunch Supplies	12/10/2025	134.85
06 3100 630 000	1812801	Hiland Dairy Hot Lunch Supplies	12/13/2025	121.86
06 3100 630 000	1812893	Hiland Dairy Hot Lunch Supplies	12/13/2025	72.79
06 3100 630 000	1812894	Hiland Dairy Hot Lunch Supplies	11/17/2025	37.52
06 3100 630 000	1812994	Hiland Dairy Hot Lunch Supplies	12/13/2025	121.86
Total		Hiland Dairy		<u>653.24</u>
06 3100 630 000	6887	Paxton Grocery & Meats Hot Lunch Supplies	11/04/2025	19.31
06 3100 630 000	7118	Paxton Grocery & Meats Hot Lunch Supplies	11/06/2025	91.03
06 3100 630 000	7660	Paxton Grocery & Meats Hot Lunch Supplies	11/11/2025	9.64
06 3100 630 000	8051	Paxton Grocery & Meats Hot Lunch Supplies	11/14/2025	34.56
06 3100 630 000	8305	Paxton Grocery & Meats Hot Lunch Supplies	11/11/2025	2.79
06 3100 630 000	8585	Paxton Grocery & Meats Hot Lunch Supplies	11/19/2025	14.65
06 3100 630 000	9083	Paxton Grocery & Meats Hot Lunch Supplies	11/11/2025	17.12
Total		Paxton Grocery & Meats		<u>189.10</u>
06 3100 630 000	759352501	Sysco Denver Hot Lunch Supplies	11/13/2025	360.51
Total		Sysco Denver		<u>360.51</u>

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DECEMBER 2025 HOT LUNCH EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	5499499	US Foods	12/13/2025	832.27
06 3100 630 000		Hot Lunch Supplies		<u>832.27</u>
Total US Foods				<u>832.27</u>
Fund Number 06				<u>4,840.39</u>
Checking Account ID 6				<u>4,840.39</u>

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DECEMBER 2025 HOT LUNCH CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 6		Fund Number 06	LUNCH FUND	
	KITCHEN DEC 25	Aldi Grocery Store	11/08/2025	7.49
06 3100 630 000		Hot Lunch Supplies		7.49
Total Aldi Grocery Store				7.49
	KITCHEN DEC 25	Capital One	11/02/2025	50.65
06 3100 630 000		Hot Lunch Supplies		50.65
	KITCHEN DEC 25	Capital One	11/13/2025	60.73
	1			
06 3100 630 000		Hot Lunch Supplies		60.73
	KITCHEN DEC 25	Capital One	11/18/2025	10.12
	2			
06 3100 630 000		Hot Lunch Supplies		10.12
	KITCHEN DEC 25	Capital One	11/13/2025	5.79
	3			
06 3100 630 000		Hot Lunch Supplies		5.79
Total Capital One				127.29
Fund Number 06				134.78
Checking Account ID 6				134.78

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 6		Fund Number 06	LUNCH FUND	
	12.2025-0001	RevTrak	12/09/2025	67.93
06 3100 695 000		Monthly Lunch Fee		19.95
06 3100 695 000		Collection Fee		47.98
Total RevTrak				<u>67.93</u>
Fund Number 06				<u>67.93</u>
Checking Account ID 6				<u>67.93</u>

NOVEMBER 2025 STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number Chart of Account Description

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0100	Activities	7,181.10	2,575.14	1,803.00	0.00	6,408.96
05 704 0101	Girls BB	433.25	0.00	0.00	0.00	433.25
05 704 0102	Boys BB	1,983.50	872.50	0.00	0.00	1,111.00
05 704 0103	Volleyball	6,226.89	406.40	0.00	0.00	5,820.49
05 704 0104	Football	1,844.08	0.00	0.00	0.00	1,844.08
05 704 0105	Track	2,412.10	0.00	0.00	0.00	2,412.10
05 704 0113	Elementary	2,230.55	0.00	0.00	0.00	2,230.55
05 704 0114	Student Council	4,563.05	0.00	0.00	0.00	4,563.05
05 704 0115	National Honor Society	3,625.93	1,600.40	691.00	0.00	2,716.53
05 704 0117	FPS	83.36	0.00	0.00	0.00	83.36
05 704 0118	Letterclub	1,480.32	0.00	0.00	0.00	1,480.32
05 704 0119	Yearbook	4,899.90	0.00	25.00	0.00	4,924.90
05 704 0120	Music - Band	(54.92)	0.00	0.00	0.00	(54.92)
05 704 0121	Band	(479.06)	0.00	0.00	0.00	(479.06)
05 704 0122	science	14.75	0.00	0.00	0.00	14.75
05 704 0123	FACS	1,041.94	0.00	0.00	0.00	1,041.94
05 704 0124	Quiz Bowl	2,800.03	0.00	0.00	0.00	2,800.03
05 704 0125	Drama/One Act	1,601.94	1,050.02	4,678.00	0.00	5,229.92
05 704 0128	Library	1,741.27	5.99	0.00	0.00	1,735.28
05 704 0129	Courtesy Fund	856.15	0.00	280.00	0.00	1,136.15
05 704 0130	Student Activity Fees	380.02	0.00	0.00	0.00	380.02
05 704 0131	Misc.	711.56	28.74	0.00	0.00	682.82
05 704 0132	Shop	731.41	0.00	0.00	0.00	731.41
05 704 0133	Concessions	3,340.28	2,847.54	1,837.20	0.00	2,329.94
05 704 0136	X-Country	1,709.71	0.00	90.00	0.00	1,799.71
05 704 0140	FFA	19,877.95	2,500.24	125.00	0.00	17,502.71
05 704 0142	Student Misc.	661.10	0.00	10.00	0.00	671.10
05 704 0143	Class of 2019	70.00	0.00	0.00	0.00	70.00
05 704 0144	Cheerleading & Dance Team	2,772.54	54.48	0.00	0.00	2,718.06
05 704 0145	Hanich Trust	65,280.13	2,174.78	0.00	0.00	63,105.35
05 704 0146	Science Olympiad	2,226.72	0.00	0.00	0.00	2,226.72
05 704 0147	Tiger Apparel	2,093.53	0.00	15.00	0.00	2,108.53
05 704 0149	Golf	1,029.73	379.00	0.00	0.00	650.73
05 704 0152	Circle of Friends	631.09	0.00	0.00	0.00	631.09
05 704 0153	Wrestling	3,216.05	204.00	110.00	0.00	3,122.05
05 704 0154	Activities Vending Machine	(113.98)	0.00	41.00	0.00	(72.98)
05 704 0155	Tiger 1 (LifeSkills)	0.03	0.00	0.00	0.00	0.03

NOVEMBER 2025 STUDENT ACTIVITY FINANCIALS

Fund: 05 ACTIVITY FUND

Chart of Account Number Chart of Account Description

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0156	Memorial Fund	1,745.00	0.00	0.00	0.00	1,745.00
05 704 0159	Speech	686.50	0.00	0.00	0.00	686.50
05 704 0160	Class of 2025	0.00	0.00	0.00	0.00	0.00
05 704 0161	Class of 2026	3,672.02	200.00	0.00	0.00	3,472.02
05 704 0162	Class of 2027	6,938.17	577.04	1,275.00	0.00	7,636.13
05 704 0163	Class of 2028	3,500.25	0.00	0.00	0.00	3,500.25
05 704 0164	Class of 2029	303.10	0.00	0.00	0.00	303.10
05 704 0165	Class of 2030	664.33	0.00	0.00	0.00	664.33
05 704 0166	Tiger Fabrication	4,817.11	65.90	816.00	0.00	5,567.21
05 704 0167	E-Sports	2,772.01	0.00	0.00	0.00	2,772.01
Fund Total: 05		174,202.49	15,542.17	11,796.20	0.00	170,456.52

Cash Receipt Listing - Summary
NOVEMBER 2025 STUDENT ACTIVITY REVENUE

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
	FOXTANIA Fox Tania	11/12/2025	One Act Tri Popcorn Door	4003	543.00
	FOXTANIA Fox Tania	11/24/2025	One Act Dinner Theatre Door	4004	507.00
		11/07/2025	FFA Test plot (Draws) Schroeder #2308	4005	75.00
		11/07/2025	Misc Key Fob - Perlinger	4006	10.00
		11/07/2025	Courtesy Fund - Employees / Cash	4007	20.00
		11/12/2025	Courtesy Fund - Employees / Payroll GF	4008	250.00
		11/12/2025	Courtesy Fund - Employees / Payroll HL	4009	10.00
		11/12/2025	Concession Coupons from General	4010	83.00
	WYNOTPUBLI Wynot Public Schools	11/12/2025	VB District DC-1	4011	119.00
	DUNDYCOUNT Dundy County Stratton HS	11/12/2025	VB Sub-District DC-9	4012	70.00
	ESSINKBETH Essink Bethany	11/12/2025	Class 2027 (Jr. Class) Book Fundraiser	4013	1,275.00
	SPENCERJEA Spencer Jean	11/19/2025	NHS Activity	4014	390.00
		11/13/2025	Vending Machine	4015	41.00
	JORGENSENL Jorgensen Lindsey	11/19/2025	XC Shirts	4033	90.00
	NEBRASKAPR Nebraska PrintWorks, LLC	11/19/2025	Yearbook Ad	4034	25.00
	BSNSPORTS BSN Sports, Inc.	11/24/2025	Tiger Apparel Clothing Credit	4039	15.00
	FOXTANIA Fox Tania	11/24/2025	One Act Dinner Theatre Tickets	4040	3,130.00
	FORDTODD Ford Todd	11/24/2025	Wrestling Apparel Reimbursed	4041	110.00
		11/25/2025	Basketball Concessions Jamboree	4042	1,754.20
		11/25/2025	Basketball Gate Jamboree	4043	1,560.70
		11/21/2025	FFA Donation R&M Lindvall	4045	50.00
	WNB Western Nebraska Bank	11/30/2025	Interest	4047	53.30
	SPENCERJEA Spencer Jean	11/04/2025	NHS Activity	4078	301.00
	WHITETREY White Trey	11/19/2025	Tiger Fabrication	4079	816.00
	FOXTANIA Fox Tania	11/12/2025	One Act Tri Popcorn Concessions	4080	498.00
				Report Total:	11,796.20

Cash Receipt Listing - Detail
NOVEMBER 2025 STUDENT ACTIVITY REVENUE

Receipt Number:	Description:	Received From:	Chart of Account Number	Detail Description	Amount:	Receipt Date:	Receipt Key:	Receivable Account Number
05 1710 0125	One Act Tri Popcorn Door	FOXTANIA Fox Tania	05 1710 0125	One Act Tri Popcorn Door	543.00	11/12/2025	4003	
05 1710 0125	One Act Dinner Theatre Door	FOXTANIA Fox Tania	05 1710 0125	One Act Dinner Theatre Door	507.00	11/24/2025	4004	
05 1710 0125	FFA Test plot (Drews) Schroeder #2308	Schroeder #2308	05 1710 0140	FFA Test plot (Drews) Schroeder #2308	75.00	11/07/2025	4005	
05 1710 0142	Misc Key Fob - Perlinger	Perlinger	05 1710 0142	Misc Key Fob - Perlinger	10.00	11/07/2025	4006	
05 1710 0129	Courtesy Fund - Employees / Cash	Cash	05 1710 0129	Courtesy Fund - Employees / Cash	20.00	11/07/2025	4007	
05 1710 0129	Courtesy Fund - Employees / Payroll GF	Payroll GF	05 1710 0129	Courtesy Fund - Employees / Payroll GF	250.00	11/12/2025	4008	
05 1710 0129	Courtesy Fund - Employees / Payroll HL	Payroll HL	05 1710 0129	Courtesy Fund - Employees / Payroll HL	10.00	11/12/2025	4009	
05 1710 0133	Concession Coupons from General	General	05 1710 0133	Concession Coupons from General	10.00	11/12/2025	4010	
05 1710 0133	Concession Coupons 09/12/25		05 1710 0133	Concession Coupons 09/12/25	5.00			
05 1710 0133	Concession Coupons 10/23/25		05 1710 0133	Concession Coupons 10/23/25	5.00			
05 1710 0133	Concession Coupons 10/14/25		05 1710 0133	Concession Coupons 10/14/25	63.00			
05 1710 0100	VB District DC-1	WYNOTPUBLI Wynot Public Schools	05 1710 0100	VB District DC-1	119.00	11/12/2025	4011	
05 1710 0100	VB Sub-District DC-9	DUNDYCOUNT Dundy County Stratton HS	05 1710 0100	VB Sub-District DC-9	70.00	11/12/2025	4012	
05 1710 0100	VB Sub-District DC-9	VB Sub-District DC-9	05 1710 0100	VB Sub-District DC-9	70.00			

Receipt Number:	Description:	Class 2027 (Jr. Class) Book Fundraiser	Received From:	ESSINKBETH Essink Bethany	Receipt Date:	11/12/2025	Receipt Key:	4013	Amount:	1,275.00
	Chart of Account Number	05 1710 0162								
	Detail Description	Class 2027 (Jr. Class) Book Fundraiser								
	Detail Amount	1,275.00								
	Chart of Account Number	05 1710 0115								
	Detail Description	NHS Activity								
	Detail Amount	390.00								
	Chart of Account Number	05 1710 0154								
	Detail Description	Vending Machine								
	Detail Amount	41.00								
	Description:	XC Shirts								
	Chart of Account Number	05 1710 0136								
	Detail Description	XC Shirts								
	Detail Amount	90.00								
	Description:	Yearbook Ad								
	Chart of Account Number	05 1710 0119								
	Detail Description	Yearbook Ad								
	Detail Amount	25.00								
	Description:	Tiger Apparel Clothing Credit								
	Chart of Account Number	05 1710 0147								
	Detail Description	Tiger Apparel Clothing Credit								
	Detail Amount	15.00								
	Description:	One Act Dinner Theatre Tickets								
	Chart of Account Number	05 1710 0125								
	Detail Description	One Act Dinner Theatre Tickets								
	Detail Amount	3,130.00								
	Description:	Wrestling Apparel Reimbursed								
	Chart of Account Number	05 1710 0153								
	Detail Description	Wrestling Apparel Reimbursed								
	Detail Amount	110.00								
	Description:	Basketball Concessions Jamboree								
	Chart of Account Number	05 1710 0133								
	Detail Description	Basketball Concessions Jamboree								
	Detail Amount	1,754.20								
	Description:	Basketball Gate Jamboree								
	Chart of Account Number	05 1710 0100								
	Detail Description	Basketball Gate Jamboree								
	Detail Amount	1,560.70								

<u>Chart of Account Number</u> 05 1710 0140	<u>Detail Description</u> FFA Donation R&M Lindvall	<u>Detail Amount</u> 50.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 11/30/2025	<u>Receipt Key:</u> 4047	<u>Amount:</u> 53.30
<u>Receipt Number:</u>	<u>Received From:</u> WNB Western Nebraska Bank					
<u>Description:</u> Interest	<u>Comment:</u>					
<u>Chart of Account Number</u> 05 1710 0100	<u>Detail Description</u> Interest	<u>Detail Amount</u> 53.30	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 11/04/2025	<u>Receipt Key:</u> 4078	<u>Amount:</u> 301.00
<u>Receipt Number:</u>	<u>Received From:</u> SPENCERJEA Spencer Jean					
<u>Description:</u> NHS Activity	<u>Comment:</u>					
<u>Chart of Account Number</u> 05 1710 0115	<u>Detail Description</u> NHS Activity	<u>Detail Amount</u> 301.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 11/19/2025	<u>Receipt Key:</u> 4079	<u>Amount:</u> 816.00
<u>Receipt Number:</u>	<u>Received From:</u> WHITETREY White Trey					
<u>Description:</u> Tiger Fabrication	<u>Comment:</u>					
<u>Chart of Account Number</u> 05 1710 0166	<u>Detail Description</u> Tiger Fabrication	<u>Detail Amount</u> 816.00	<u>Cash Account Number</u> 05 101	<u>Receipt Date:</u> 11/12/2025	<u>Receipt Key:</u> 4080	<u>Amount:</u> 498.00
<u>Receipt Number:</u>	<u>Received From:</u> FOXTANIA Fox Tania					
<u>Description:</u> One Act Tri Popcorn Concessions	<u>Comment:</u>					
<u>Chart of Account Number</u> 05 1710 0125	<u>Detail Description</u> One Act Tri Popcorn Concessions	<u>Detail Amount</u> 498.00	<u>Cash Account Number</u> 05 101			

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	11,796.20	
Subtotal Expense		
Subtotal General Ledger		
<u>Total:</u>	<u>11,796.20</u>	

Total: 11,796.20

Check Register by Type
NOVEMBER 2025 STUDENT ACTIVITY EXPENDITURES

Payee Type: Vendor Check Type: Check Checking Account ID: 5

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
5593	11/01/2025	X			USBANK	US Bank Credit Card	2,095.44
5598	11/05/2025				SUTHERLAN2	Sutherland Public Schools	75.00
5599	11/05/2025	X			MAKENKIPHO	Makenzi's Photography	200.00
5600	11/05/2025	X			BSNSPORTS	BSN Sports, Inc.	406.40
5601	11/05/2025	X			COKE	Coca-Cola	1,160.90
5602	11/05/2025	X			CASHWADIST	Cash-wa Distributing, Inc.	1,449.31
5603	11/05/2025	X			PAXTONGROC	Paxton Grocery & Meats	73.83
5604	11/11/2025	X			HERSHEY PUB	Hershey Public Schools	100.00
5605	11/11/2025	X			TRACYHAMIL	Tracy Hamilton Inc	577.04
5606	11/11/2025	X			YANDASMUSI	Yanda's Music & Pro Audio	1,049.99
5607	11/11/2025	X			WESTERNNEB	Western Nebraska Bank	0.00
5608	11/11/2025	X			WESTERNNEB	Western Nebraska Bank	600.00
5609	11/11/2025	X			BALDWINMAR	Mark Baldwin	60.00
5610	11/11/2025	X			WESTERNNEB	Western Nebraska Bank	420.00
5611	11/11/2025	X			CARQUEST	Carquest Auto Parts	7.68
5612	11/13/2025				ADAMSMIDDL	Adams Middle School	40.00
5613	11/11/2025	X			OGALLALAPU	Ogallala Public Schools	150.00
5614	11/13/2025	X			CUSTOMSPOR	Custom Sports	250.00
5615	11/13/2025	X			ALLTEAM	AllTeam Sportswear	833.00
5616	11/13/2025	X			WALLACEFFA	Wallace FFA	184.00
5617	11/13/2025	X			MENARDS	Menards	292.46
5618	11/13/2025	X			SLEEPINN	Sleep Inn and Suites	278.00
5619	11/13/2025				BERTRANDSC	Bertrand School	236.46
5620	11/14/2025				PINKANGELS	Pink Angels Foundation	46.00
5621	11/19/2025	X			MEDICINEVA	Medicine Valley Public Schools	100.00
5622	11/19/2025	X			PARTYGIRLC	Party Girl Creations	300.00
5624	11/21/2025				PERKINSCSC	Perkins County Schools	75.00
5625	11/21/2025				NATIONAFFA	National FFA Organization	1,322.00
5626	11/21/2025				WHITETAILE	Whitetail Screen Print	622.50
5627	11/24/2025	X			VOID	Voided Check	0.00
5628	11/24/2025	X			PARTYGIRLC	Party Girl Creations	1,254.40
5629	11/25/2025	X			WESTERNNEB	Western Nebraska Bank	500.00
5630	11/25/2025	X			WESTERNNEB	Western Nebraska Bank	500.00
5631	11/25/2025				CHELEENRYA	Ryan Cheleen	48.00
5632	11/25/2025	X			DICKINSONJ	Jay Dickinson	48.00
5633	11/25/2025				KEYSTERRY	Terry Keys	48.00
5634	11/25/2025				KRISTENADA	Adam Kristen	48.00
5635	11/25/2025	X			REICHMANJO	Josh Reichman	48.00
5636	11/25/2025				HILANDDAIR	Hiland Dairy	42.76

Checking Account ID:	5	Void Total:	0.00	Total without Voids:	<u>15,542.17</u>
Check Type Total:	Check	Void Total:	0.00	Total without Voids:	<u>15,542.17</u>
Payee Type Total:	Vendor	Void Total:	0.00	Total without Voids:	<u>15,542.17</u>
Grand Total:		Void Total:	0.00	Total without Voids:	<u>15,542.17</u>

Account Number	Detail Description	Amount
Checking Account ID 5	Fund Number 05	ACTIVITY FUND
5612 - HANICH	Adams Middle School	11/13/2025 40.00
05 2900 890 000 145	Hanich: MS Honor Band (2 students)	40.00
Total Adams Middle School		40.00
5615 - SA	AllTeam Sportswear	11/13/2025 833.00
05 2900 890 000 100	Basketballs & Score book	265.00
05 2900 890 000 153	Wrestling Polos (Reimbursed)	204.00
05 2900 890 000 100	Basketball Equipement	364.00
Total AllTeam Sportswear		833.00
5609 - One Act	Baldwin, Mark	11/11/2025 60.00
05 2900 890 000 125	One Act Triangular Judge	60.00
Total Baldwin, Mark		60.00
5619 HANICH ONE ACT	Bertrand School	11/13/2025 236.46
05 2900 890 000 145	RPAC One Act Play Production	236.46
Total Bertrand School		236.46
5600 VB SHIRTS	BSN Sports, Inc.	11/05/2025 406.40
05 2900 890 000 103	Volleyball Pink-Out Shirts	406.40
Total BSN Sports, Inc.		406.40
5611 - One Act	Carquest Auto Parts	11/11/2025 7.68
05 2900 890 000 125	Bolts 5928-357384	7.68
Total Carquest Auto Parts		7.68
5602 CONCESSIONS	Cash-wa Distributing, Inc.	11/10/2025 1,449.31
05 2900 890 000 133	Concessions #14851761	672.47
05 2900 890 000 133	Concessions #CM3904505	(68.15)
05 2900 890 000 133	Concessions #14860332	786.98
05 2900 890 000 133	Concessions #14868772	58.01
Total Cash-wa Distributing, Inc.		1,449.31
5631 - OFFICIAL	Cheleen, Ryan	11/25/2025 48.00
05 2900 890 000 100	BB Official	48.00
Total Cheleen, Ryan		48.00
5601 CONCESSIONS	Coca-Cola	11/10/2025 1,160.90
05 2900 890 000 133	Concessions #11868225	814.03
05 2900 890 000 133	Concessions #11873802	168.67
05 2900 890 000 133	Concessions #11879220	178.20
Total Coca-Cola		1,160.90
5614 - BBB	Custom Sports	11/13/2025 250.00
05 2900 890 000 102	BBB Practice Jerseys #39769	250.00
Total Custom Sports		250.00
5632 - OFFICIAL	Dickinson, Jay	11/25/2025 48.00
05 2900 890 000 100	BB Official Jamboree	48.00
Total Dickinson, Jay		48.00

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NOVEMBER 2025 STUDENT ACTIVITY EXPENDITURES

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	5604 - WRESTLING	Hershey Public Schools	11/11/2025	100.00
05 2900 890 000 100		JH Wrestling Entry Fee		100.00
Total	Hershey Public Schools			100.00
	5636 CONCESSIONS	Hiland Dairy	11/25/2025	42.76
05 2900 890 000 133		Ice Cream - Concessions		42.76
Total	Hiland Dairy			42.76
	5633 - OFFICIAL	Keys, Terry	11/25/2025	48.00
05 2900 890 000 100		BB Official Jamboree		48.00
Total	Keys, Terry			48.00
	5634 - OFFICIAL	Kristen, Adam	11/25/2025	48.00
05 2900 890 000 100		BB Official Jamboree		48.00
Total	Kristen, Adam			48.00
	5599 - CLASS 2026	Makenzi's Photography	11/05/2025	200.00
05 2900 890 000 161		2026 Class Photo		200.00
Total	Makenzi's Photography			200.00
	5621 - WRESTLING	Medicine Valley Public Schools	11/19/2025	100.00
05 2900 890 000 100		JH Wrestling Entry Fee		100.00
Total	Medicine Valley Public Schools			100.00
	5617 - One Act	Menards	11/13/2025	292.46
05 2900 890 000 125		One Act Set Supplies		185.11
05 2900 890 000 125		One Act Set Supplies		89.40
05 2900 890 000 125		One Act Set Supplies		17.95
Total	Menards			292.46
	5625 FFA	National FFA Organization	11/21/2025	1,322.00
05 2900 890 000 140		Nat'l FFA Registration		1,322.00
Total	National FFA Organization			1,322.00
	5613 - HANICH	Ogallala Public Schools	11/11/2025	150.00
05 2900 890 000 145		Hanich One Act Entry		150.00
Total	Ogallala Public Schools			150.00
	5622 NHS	Party Girl Creations	11/14/2025	300.00
05 2900 890 000 115		NHS Caring Rose Week		300.00
	5628 - NHS	Party Girl Creations	11/26/2025	1,254.40
05 2900 890 000 115		NHS Greenery Fundraiser		1,254.40
Total	Party Girl Creations			1,554.40
	5603 CONCESSIONS	Paxton Grocery & Meats	11/05/2025	73.83
05 2900 890 000 133		Concessions #4188		7.47
05 2900 890 000 133		Concessions #4587		54.96
05 2900 890 000 133		Concessions #4530		9.41
05 2900 890 000 133		Concessions #6351		1.99

Paxton Consolidated Schools
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 PO Number Invoice Number
 Account Number
 Total Paxton Grocery & Meats

Board Report - Detail

NOVEMBER 2025 STUDENT ACTIVITY EXPENDITURES

Page: 3
 User ID: OKB
 Amount

Vendor Name	Invoice Date	Amount
Perkins County Schools	11/21/2025	75.00
JH Wrestling Entry Fee		75.00
Total Perkins County Schools		75.00
Pink Angels Foundation	11/14/2025	46.00
NHS Project Donation		46.00
Total Pink Angels Foundation		46.00
Reichman, Josh	11/25/2025	48.00
BB Official Jamboree		48.00
Total Reichman, Josh		48.00
Sleep Inn and Suites	11/13/2025	278.00
State JH XC - Jorgensen		139.00
State JH XC - Connick		139.00
Total Sleep Inn and Suites		278.00
Sutherland Public Schools	11/05/2025	75.00
JH Wrestling Entry Fee		75.00
Total Sutherland Public Schools		75.00
Tracy Hamilton Inc	11/11/2025	577.04
Class 2027 (JR. Class) Book Fundraiser		577.04
Total Tracy Hamilton Inc		577.04
Voided Check	11/24/2025	0.00
VOID		0.00
Total Voided Check		0.00
Wallace FFA	11/13/2025	184.00
FFA Lunch CDE FFA LDE		184.00
Total Wallace FFA		184.00
Western Nebraska Bank	11/11/2025	0.00
VOID		0.00
Western Nebraska Bank	11/11/2025	300.00
One Act Triangular Gate		150.00
One Act Triangular Popcorn Concessions		150.00
Western Nebraska Bank	11/11/2025	420.00
Hanich 42 RPAC One act Meals		420.00
Western Nebraska Bank	11/21/2025	300.00
One Act Dinner Theater Gate 11/21/25		300.00
Western Nebraska Bank	11/25/2025	500.00
Gate BB Jamboree		500.00
Western Nebraska Bank	11/25/2025	500.00
Concession BB Jamboree		500.00
Total Western Nebraska Bank		2,020.00
Whitetail Screen Print	11/21/2025	622.50

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 890 000 102		BBB T-Shirts #20129		622.50
Total	Whitetail Screen Print			622.50
	5606 - HANICH	Yanda's Music & Pro Audio	11/11/2025	1,049.99
05 2900 890 000 145		Hanich - Chauvet XPRESS-512S LED		1,049.99
Total	Yanda's Music & Pro Audio			1,049.99
Fund Number	05			13,446.73
Checking Account ID	5			13,446.73

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NOVEMBER 2025 STUDENT ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 5		Fund Number 05	ACTIVITY FUND	
	STORER NOV 25	Amazon.com	11/09/2025	5.99
	2			
05 2900 890 000 128		Library- Donation 1st Grade "Dragon"		5.99
	STORER NOV 25	Amazon.com	11/01/2025	28.74
	3			
05 2900 890 000 131		Student - "Hush Saga"		28.74
	WHITE NOV 25	Amazon.com	11/28/2025	48.80
05 2900 890 000 166		Tiger Fabrication		48.80
Total Amazon.com				<u>83.53</u>
	6812 NOV 25	Capital One	11/01/2025	89.88
05 2900 890 000 125		One Act Tables		89.88
Total Capital One				<u>89.88</u>
	THOMAS NOV 25	Cash-wa Distributing, Inc.	11/01/2025	84.78
05 2900 890 000 133		Concessions		84.78
Total Cash-wa Distributing, Inc.				<u>84.78</u>
	6667 NOV 25	Cheerleading.com	11/24/2025	54.48
05 2900 890 000 144		Cheerleading Bags		54.48
Total Cheerleading.com				<u>54.48</u>
	MULLEN NOV 25	Chipotle	11/01/2025	31.75
05 2900 890 000 145		Hanich Sci Olympiad Training		31.75
Total Chipotle				<u>31.75</u>
	TURNER NOV 25	Custom Ink	11/27/2025	674.24
05 2900 890 000 140		FFA T-Shirts		674.24
Total Custom Ink				<u>674.24</u>
	JULIAN NOV 25	Golf Team Products	11/05/2025	379.00
05 2900 890 000 149		Golf Shirts		379.00
Total Golf Team Products				<u>379.00</u>
	MULLEN NOV 25	Hampton Inn & Suites-Omaha SW/La Vista	11/01/2025	130.79
05 2900 890 000 145		Hanich Sci Olympiad Training: Drows		115.79
05 2900 890 000 125		Hanich Sci Olympiad Training: Parking		15.00
	MULLEN NOV 25	Hampton Inn & Suites-Omaha SW/La Vista	11/01/2025	115.79
	1			
05 2900 890 000 145		Hanich Sci Olympiad Training: Mullen		130.79
05 2900 890 000 125		Hanich Sci Olympiad Training: Parking		(15.00)
Total Hampton Inn & Suites-Omaha SW/La Vista				<u>246.58</u>
	TURNER NOV 25	Homestead Pumpkin Patch	11/01/2025	144.00
05 2900 890 000 140		Pumpkin Painting Ele		144.00
	TURNER NOV 25	Homestead Pumpkin Patch	11/01/2025	70.00
	1			
05 2900 890 000 140		Pumpkin Painting Ele		70.00
Total Homestead Pumpkin Patch				<u>214.00</u>
	TURNER NOV 25	Indianapolis Parking	11/01/2025	106.00
05 2900 890 000 140		Nat'l FFA Parking		106.00
Total Indianapolis Parking				<u>106.00</u>

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NOVEMBER 2025 STUDENT ACTIVITY CREDIT CARD

User ID: OKB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	MCABEE NOV 25	Paxton Grocery & Meats	11/19/2025	35.96
05 2900 890 000 133		Concessions		35.96
Total	Paxton Grocery & Meats			35.96
	S JORGENSEN NOV 2025	Ruby Tuesday	11/01/2025	78.14
05 2900 890 000 100		State JH XC Meal		78.14
Total	Ruby Tuesday			78.14
	WHITE NOV 25	Safeway	11/28/2025	17.10
05 2900 890 000 166		Tiger Fabrication		17.10
Total	Safeway			17.10
Fund Number	05			2,095.44
Checking Account ID	5			2,095.44

SUPERINTENDENT'S CONTRACT OF EMPLOYMENT PAXTON CONSOLIDATED SCHOOLS

THIS CONTRACT is made by and between the **Board of Education of Paxton Consolidated Schools**, legally known as **Keith County School District 51-0006**, and referred to as "the Board" and "the District" respectively, and **Stacy McAbee**, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Superintendent shall be employed for a period of two (2) years beginning on July 1, 2026, and expiring on June 30, 2028. References to "contract year" shall mean the period from July 1st through June 30th. The Superintendent's generally expected working days shall consist of all days Monday through Friday, but generally not Saturdays and Sundays and any holidays or leave days listed in Section 11. However, the Superintendent will work all days necessary to complete the Superintendent's duties, even if those are weekend days or holidays. The Superintendent shall keep complete and accurate records of working days and shall provide the Board of Education with a report of the accumulated working days at least quarterly.

Section 2. Renewal of Contract. If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular January 2027 board meeting (and each January thereafter)** of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **one year** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular December meeting** of each year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular **January** board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the District has complied with the Superintendent Pay Transparency Act.

Section 3. Salary. The Superintendent's salary for the contract year shall be \$125,000.00 which shall be paid in 12 equal monthly installments beginning in the month of August 2026. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the

contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 4. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation and shall be subject to the School Employees Retirement Act. The Superintendent authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The District shall withhold other deductions as the Superintendent and Board may agree.

Section 5. Professional Status. The Superintendent affirms that the Superintendent is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, the Superintendent will hold a valid and appropriate certificate to act as a superintendent of schools in the State of Nebraska which the Superintendent will register and maintain on file in the District's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that the Superintendent registers the certificate. The Superintendent represents that: (1) all information provided in connection with the Superintendent's application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, the Superintendent will advise the Board immediately; (2) the Superintendent has never been convicted of or plead no contest to a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) the Superintendent has not had any professional licenses or certificates suspended or revoked.

Section 6. Superintendent's Duties. The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Superintendent agrees to devote the Superintendent's time, skill, labor and attention to all required duties throughout the contract term. The Superintendent shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns. By agreement with the Board, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing, or other

professional duties and obligations as long as they do not interfere with carrying out the Superintendent's duties and obligations to the District.

Section 7. Board-Superintendent Relationship. The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the District and shall be responsible for implementing Board policy. The Superintendent shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. The Superintendent is responsible for administering the instruction of students and the business affairs of the District. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 8. Cancellation or Mid-Term Amendment. The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of the Superintendent's duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under NEB. REV. STAT. § 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying District records or documents; (p) misrepresentation of fact to the District and its personnel in the conduct of its official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the District except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with the obligations in the Renewal of Contract or Evaluation provisions of this contract shall constitute a material breach of this contract.

Section 9. Disability. If the Superintendent is unable to perform any of the Superintendent's duties by reason of illness, accident or other disability beyond the Superintendent's control, and the disability continues for a period of more than thirty (30) days, or if the disability is permanent, irreparable, or of such a nature as to make performance of the Superintendent's duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the District.

Section 10. Transportation. The Board shall provide the Superintendent with transportation or reimburse the Superintendent for mileage required in the performance of official duties at the then-current IRS rate.

Section 11. Fringe Benefits. The Board shall provide the Superintendent with the following fringe benefits:

- a. Health Insurance.** Health insurance through the District's health insurance carrier for the employee; employee and children; employee and spouse; or employee, spouse, and children (as applicable).
- b. Dental Insurance.** Dental insurance through the District's health insurance carrier for the employee; employee and children; employee and spouse; or employee, spouse, and children (as applicable).
- c. Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the District's carrier at the Superintendent's own expense.
- d. Sick Leave.** The Superintendent shall be entitled to ten (10) days of sick leave per year which may accumulate to a total of twenty (20) days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, the Superintendent shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of sick days accrued and used and shall provide the Board with a report of accumulated sick days at least quarterly and upon request. The Superintendent

shall not be compensated for unused days of sick leave upon the ending of employment with the District.

e. Vacation. The Superintendent shall have twenty (20) vacation days for the initial contract year which the Superintendent may use at times the Superintendent chooses so long as the absence does not interfere with the proper performance of the Superintendent's duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the initial contract year, the Board shall give the Superintendent the number of vacation days necessary to restore the total to twenty (20) days. For example, if the Superintendent uses 12 days of vacation one year, the Board will provide the Superintendent with 12 days the following year to bring the total vacation days back to 20. The Superintendent shall develop a system for recording use of vacation days and shall keep such records current and on file in the District's central office. The Superintendent shall keep complete and accurate records of all vacation days and shall provide the Board of Education with a report of accumulated vacation days at least quarterly and upon request. The Board may require the Superintendent to use vacation days and shall compensate the Superintendent for unused vacation days upon the conclusion of employment at a rate of \$100.00 per day.

f. Professional Development. The Superintendent is expected to continue and seek professional development and to participate in relevant learning experiences. With the approval of the Board, the Superintendent may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.

g. Professional Dues. The District will pay the annual dues for the Superintendent's membership in the following organizations: Nebraska Council of School Administrators (NCSA) and American Association of School Superintendents (AASA).

h. Expense Reimbursement. The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (NEB. REV. STAT. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$1000.00 or more.

Section 12. Residence/Domicile in District. The Superintendent shall establish domicile and principal residence within the boundaries of the District as they exist on the first duty day under the terms of this contract; and, the Superintendent shall maintain domicile and residence within the boundaries of the District during the term of this contract, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent does not establish domicile and principal place of residence within the District at the commencement of employment, the Superintendent shall move the Superintendent's domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the District as a legal voter of the District; (3) to be involved in school and community activities bringing the Superintendent in contact with parents and community leaders and be committed to the future of the District and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the

school community and are thus less likely to be considered isolated from the community in which the Superintendent is the educational leader.

Section 13. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 14. 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 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary paid but not earned prior to the date of termination of this contract.

Section 15. Evaluation. The Board shall evaluate the Superintendent twice during the Superintendent's first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the first year of employment shall occur no later than the **regular December meeting**. The Superintendent shall: remind the Board members in writing of this provision no later than its **regular November meeting**; if the evaluation will be conducted at a board meeting, make the Superintendent evaluation an agenda item for the regular **December** Board meeting during each year of this contract; and provide the Board members with the written evaluation instrument that is on file with the Nebraska Department of Education.

Section 16. Legal Actions. The Board will support the Superintendent if there is a legal dispute caused by carrying out the Superintendent's duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of the Superintendent's performance of duties or position as the Superintendent of the District, the Board will provide the Superintendent with a legal defense to the maximum extent permitted by law so long as the Superintendent acted in good faith and in a manner which the Superintendent reasonably believed to be in or not opposed to the best interests of the District and, with respect to any criminal action or proceeding, had no reasonable cause to believe that the Superintendent's conduct was unlawful.

Section 17. Physical or Mental Examination. The Superintendent agrees that, at the request of the Board, the Superintendent will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this contract. In deference to the requirements of state and federal law, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of the position.

Section 18. Disciplinary Action. The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the District to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising the Superintendent of the alleged reasons for the proposed action and provided the opportunity to present the Superintendent's version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

Section 19. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contact.

Section 20. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

Section 21. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

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

Executed by the Board this ____ day of _____, 202__.

President, Board of Education

Secretary, Board of Education

Executed by the Superintendent this 2nd day of December, 2025.

Stacy McAbee
Superintendent



BID PROPOSAL

DATE: November 24, 2025

TO: Paxton Consolidated Schools, Paxton, Nebraska

PROJECT: Paxton Track Refurbishment

BID INCLUDES:

Cleaning the track with a walk-behind air blower.

Filling any cracks as necessary.

Making minor repairs to the track surface as necessary.

Priming the track with a polyurethane primer in order to assure proper adhesion of the new structural spray wearing course to the existing track surface.

Application of a **Red Structural Spray** – a polyurethane structural spray coating applied as a single-component; MDI-based binder mixed with a polyurethane base colored paste. The binder shall be a one-component isocyanate prepolymer, providing a chemical bond. No water-based spray allowed.

The entire base mat shall receive two structural spray layers consisting of 60% red pigmented polyurethane structural spray binder and 40% EPDM red full depth rubber granulate graded to .5 to 1.5 mm in size. Each spray layer shall be applied uniformly at a rate of not less than 1.8 lbs. per square yard for total spray coverage of not less than 3.6 lbs. per square yard. The two layers shall be sprayed in opposite directions in order to achieve a uniform application.

Materials, equipment, and installation by Fisher Tracks, Inc.

Price includes the application of the Red Structural Spray to the track and all event areas.

Price includes the color-coded metric striping per National Federation of State High School Associations.

STRUCTURAL SPRAY PRICE: ----- \$93,818.00



Fisher Tracks, Inc.
1192 235th Street • Boone, IA 50036
800-432-3191 • 515-432-3191 • FAX 515-432-3193
www.fishertracks.com






Notes:

1. Fisher Tracks, Inc. guarantees the installation to be free from defects in material and workmanship for a period of five (5) years from completion of the installation.
2. Add 1% if Fisher Tracks, Inc. is to provide a performance bond.
3. Price is valid for a period of 60 days.
4. Price does not include prevailing wage rates, if applicable.
5. Price does not include any sales, use or excise tax, if applicable.
6. All payments are due within 30 days of invoice.
7. Fisher Tracks, Inc. is a member of the American Sports Builders Association (ASBA) and has 4 Certified Track Builders (CTB) on staff. Sam Fisher is a Certified Track Builder.

BY:

ACCEPTED BY:



Sam Fisher, President &
Certified Track Builder

11/24/25

Date

Paxton Consolidated Schools Date



Fisher Tracks, Inc.
1192 235th Street • Boone, IA 50036
800-432-3191 • 515-432-3191 • FAX 515-432-3193
www.fishertracks.com



Sam Fisher

From: Sam Fisher
Sent: Wednesday, August 20, 2025 12:04 PM
To: Dack, Del
Subject: RE: Paxton Track Refurbishment
Attachments: Paxton, NE Bid Proposal 8-20-2025.pdf

Good hearing from you Dell. Things are going well here. Maybe I should say going as well as they can be at the end of August and staring September in the face and all of these project sites have been experiencing copious amounts of rain all summer long. The farmers have to be happy but the concrete and asphalt paving people I know are really backed up and obviously we are the last contractor in.

Your foundation was installed in 2015 and the surface was installed in 2016. Yes, it's time to put that structural spray on and, for purposes of lifecycle costing, that should take you out another 10 years. You will most likely would put another spray on it at that time for another 8 to 10 years and then replace the track surface only.

I have attached a bid proposal for the structural spray. I have factored in 3.6 pounds of product per square yard. That is rubber and binder with the rubber being 40% of that by weight. So, we will be adding about 8,000 pounds of rubber to your system; which will bring the cushion back as well.

Please note that the bid proposal includes the track, the event areas, and obviously the new color-coded metric striping. The 4 x 100 will be marked as a 30-meter exchange zone rather than 20-meter with a 10 m meter acceleration as was common practice 10 years ago.

The good news is the price has not gone up much since my quote from 2023. The bad news is, Dell, that a structural spray and the rubber included does not qualify for the scrap tire discount. Structural spray rubber is EPDM and recycled rubber (specifically truck tire rubber) is SBR. I'm sorry for the bad after the good news.

Please don't hesitate to reach out with any thoughts or questions. We certainly look forward to working with you on refurbishing your track and keeping it up to the competition standards. Thank you for reaching out, Dell!

Cordially,

Sam Fisher

Sam Fisher, President & Certified Track Builder
Fisher Tracks, Inc.
1192 235th Street
Boone, IA 50036
515-432-3191 ext 21 (Bus.)
515-451-5478 (Cell)
515-432-3193 (Fax)
www.fishertracks.com



From: Dack, Del <del.dack@paxtonschools.org>
Sent: Tuesday, August 19, 2025 9:53 AM

PAXTON CONSOLIDATED SCHOOL DISTRICT NO. 6

PAXTON, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL

AUGUST 31, 2025



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



INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Paxton Consolidated School District No. 6
Paxton, Nebraska

Opinion

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Paxton Consolidated School District No. 6, Paxton, Nebraska, for the year ended August 31, 2025.

In our opinion, the schedule referred to above presents fairly, in all material respects, the payroll base of Paxton Consolidated School District No. 6, Paxton, Nebraska, for the Nebraska Association of School Boards (NASB) All Lines Interlocal Cooperative Aggregate Pool (ALICAP) premiums for the year ended August 31, 2025, in accordance with the modified cash basis of accounting per the interlocal agreement with NASB ALICAP.

Basis for Opinion

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 Schedule section of our report. We are required to be independent of Paxton Consolidated School District No. 6, Paxton, 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 opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the modified cash basis of accounting. The schedule is 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 opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with the modified cash basis of accounting, and for determining that this is an acceptable basis for the preparation of the schedule in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free of material misstatement, whether due to fraud or error.

In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Paxton Consolidated School District No. 6, Paxton, Nebraska's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 schedule.

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 schedule, 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 schedule.
- 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 Paxton Consolidated School District No. 6, Paxton, 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 schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Paxton Consolidated School District No. 6, Paxton, 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.

Report on the Audit of the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Paxton Consolidated School District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2025, and our report thereon, dated November 11, 2025, expressed as an unmodified opinion on those financial statements.

Dana F Cole + Company, LLP

Grand Island, Nebraska
November 11, 2025

PAXTON CONSOLIDATED SCHOOL DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL
FOR THE YEAR ENDED AUGUST 31, 2025

Class Code	Description	Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides, and Clerical	2,204,901
9101	Custodians, Cooks, and all other employees	158,922
7380	Bus Drivers	<u>69,605</u>
	Total Payroll	<u>2,433,428</u>

*Total gross payroll before deductions.

Paxton Consolidated School District No. 6

Name of District

Signature

November 11, 2025



November 11, 2025

To the Board of Education
Paxton Consolidated Schools District No. 6
308 Elm Street
P.O. Box 368
Paxton, NE 69155-0368

Dear Members of the Board:

Our audit for the year ended August 31, 2025, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

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

As a result of the above tests of compliance over Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's student membership and attendance reporting we state the following:

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

6. We selected a sample of students reported in the Nebraska Department of Education's ADVISER data collection system for the year ended August 31, 2025, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported in the ADVISER data collection system to the District's census recordkeeping system for the fiscal year ended August 31, 2025.

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

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

Yours truly,



DANA F. COLE & COMPANY, LLP

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6

PAXTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Paxton Consolidated Public Schools District No. 6
Paxton, Nebraska

Report on the Audit of 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position and, where applicable, cash flows 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 Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements. The supplementary information on pages 22 - 35 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 24 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 22 - 24 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 25 - 35 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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 11, 2025, on our consideration of Paxton Consolidate Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Grand Island, Nebraska
November 11, 2025

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
MODIFIED CASH BASIS - BUDGET AND ACTUAL

		Program Receipts		Net (Disbursement) Receipt and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	2,800,802		658,879	(2,141,923)
Student support services	397,265	212,342		(184,923)
Instructional support	111,697			(111,697)
General administration	328,763			(328,763)
School administration	213,603			(213,603)
Central and business services	31,932			(31,932)
Operation and maintenance of plant	421,564			(421,564)
Student transportation	144,614		47	(144,567)
Nutrition Program	120,677	39,951	56,151	(24,575)
Debt service				
Principal	630,000			(630,000)
Interest	89,420			(89,420)
Other costs	750			(750)
Capital outlay	113,957			(113,957)
Total governmental activities	5,405,044	252,293	715,077	(4,437,674)
General receipts				
Taxes				
Property				2,641,109
Motor vehicle taxes				122,866
Carline tax				15,568
Public power district sales tax				8,883
Penalties and interest on taxes				2,502
Interest income				38,527
County fines and license fees				29,276
Other income				14,229
Unrestricted state revenues				2,158,360
Total general receipts				5,031,320

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
MODIFIED CASH BASIS - BUDGET AND ACTUAL

			Net (Disbursement) Receipt and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Change in net position resulting from receipts and disbursements			593,646
NET POSITION, beginning of year			<u>2,486,449</u>
NET POSITION, end of year			<u><u>3,080,095</u></u>
 ASSETS			
Cash			2,227,317
Certificates of deposit			15,205
NLAF pooled investments			185,627
Cash at county treasurer			<u>651,946</u>
TOTAL ASSETS			<u><u>3,080,095</u></u>
 NET POSITION			
Restricted for			
Capital projects			320,091
Debt service			1,088,700
Nutrition Program			15,766
Unrestricted			<u>1,655,538</u>
TOTAL NET POSITION			<u><u>3,080,095</u></u>

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
MODIFIED CASH BASIS - BUDGET AND ACTUAL
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2025

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
RECEIPTS					
Local receipts					
Property taxes	1,999,544	107,199	534,366		2,641,109
Motor vehicle taxes	122,866				122,866
Carline taxes	12,410	663	2,495		15,568
Public power district sales tax	8,432	451			8,883
Penalties and interest on taxes	1,962	108	432		2,502
Interest income	13,281	11,100	14,146		38,527
Rent and other local revenue	2,100				2,100
Other miscellaneous receipts					
Meal sales				39,951	39,951
Student activities				212,342	212,342
County and ESU sources	29,276				29,276
State receipts	2,404,084	59,966	84,298	451	2,548,799
Federal receipts	268,938			55,700	324,638
Other	10,955			1,174	12,129
Total receipts	4,873,848	179,487	635,737	309,618	5,998,690
DISBURSEMENTS					
Instruction	2,800,802				2,800,802
Student support services	202,419			194,846	397,265
Instructional support	111,697				111,697
General administration	328,763				328,763
School administration	213,603				213,603
Central and business services	31,932				31,932
Operation and maintenance of plant	421,564				421,564
Student transportation	144,614				144,614
Nutrition Program				120,677	120,677
Debt service		127,528	592,642		720,170
Capital outlay		113,957			113,957
Total disbursements	4,255,394	241,485	592,642	315,523	5,405,044
RECEIPTS OVER (UNDER) DISBURSEMENTS	618,454	(61,998)	43,095	(5,905)	593,646

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
MODIFIED CASH BASIS - BUDGET AND ACTUAL
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2025

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Special Building Fund	Bond Fund		
OTHER FINANCING SOURCES (USES)					
Transfers	(45,000)			45,000	
NET CHANGE IN FUND BALANCES	573,454	(61,998)	43,095	39,095	593,646
FUND BALANCES, beginning of year	<u>910,491</u>	<u>382,089</u>	<u>1,045,605</u>	<u>148,264</u>	<u>2,486,449</u>
FUND BALANCES, end of year	<u><u>1,483,945</u></u>	<u><u>320,091</u></u>	<u><u>1,088,700</u></u>	<u><u>187,359</u></u>	<u><u>3,080,095</u></u>
ASSETS					
ASSETS					
Cash in bank and on hand	990,026	108,812	956,325	172,154	2,227,317
Certificates of deposit				15,205	15,205
NLAIF pooled investments		185,627			185,627
Cash at county treasurers	<u>493,919</u>	<u>25,652</u>	<u>132,375</u>		<u>651,946</u>
TOTAL ASSETS	<u><u>1,483,945</u></u>	<u><u>320,091</u></u>	<u><u>1,088,700</u></u>	<u><u>187,359</u></u>	<u><u>3,080,095</u></u>
FUND BALANCES					
FUND BALANCES					
Restricted for					
Capital projects		320,091			320,091
Debt service			1,088,700		1,088,700
Nutrition Program				15,766	15,766
Committed					
Student activities				171,593	171,593
Assigned					
Capital outlay	197,840				197,840
Subsequent year's budget	737,073				737,073
Unassigned	<u>549,032</u>				<u>549,032</u>
TOTAL FUND BALANCES	<u><u>1,483,945</u></u>	<u><u>320,091</u></u>	<u><u>1,088,700</u></u>	<u><u>187,359</u></u>	<u><u>3,080,095</u></u>

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, 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 the Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska (the District).

Reporting Entity

Paxton Consolidated Public Schools District No. 6, Paxton, 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.

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 except for fiduciary funds. 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 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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

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

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

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

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following nonmajor governmental funds:

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

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.

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, 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.

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 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.

Compensated Absences

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

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting 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. There was no effect on the financial statements other than note disclosures. 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.

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

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

Governmental activities	<u>2,428,149</u>
Demand deposits	2,227,317
NLAF pooled accounts	185,627
Time deposits	<u>15,205</u>
Total deposits	<u>2,428,149</u>

Maturities of time deposits are as follows:

One year	<u>15,205</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAF Board of Trustees is elected from representatives of various participants in the fund. The NLAF Board of Trustees engaged PFM Asset Management, LLC, (PFMAM) as administrator and investment advisor through September 30, 2024. Effective October 1, 2024, PFMAM consolidated its investment management and administration accounts under its parent company, U.S. Bancorp Asset Management Inc. (USBAM). As a result of the consolidation, effective October 1, 2024, USBAM is the investment manager and administrator of the Fund and PFM Asset Management will continue to serve the funds a division of USBAM. For a copy of the most recent audit report for the NLAF, contact NLAF at 1-877-667-3523 or via the NLAF website at <https://www.nlafpool.org/>.

Bank Deposits

As of August 31, 2025, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

NLAF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2025, all of NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

Investments

The NLAF is a pooled cash account that invests primarily in U.S. government and agency obligations and repurchase agreements. The NLAF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAF. The NLAF is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At August 31, 2025, the District had \$185,627 in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

The District is exposed to risks noted below in relation to its investments in the NLAF. The District does not have a policy for these risks. The following NLAF risk policies below were taken from footnotes in the NLAF audit report.

Interest Rate Risk

The NLAF investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2025, the date of the latest NLAF audit report, was 42 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAF, as of May 31, 2025, the NLAF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2025, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2025.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+	79.88%
A-1+	01.02%
Exempt*	19.10%

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.*

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAFF will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAFF has no specific policy as to custodial credit risk. All of the underlying securities for the NLAFF investments in repurchase agreements at May 31, 2025, the latest audit report date for the NLAFF, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAFF has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

Concentration of Credit Risk

The NLAFF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2025, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas *	12.51%
BofA Securities, Inc. *	14.33%
Freddie Mac	6.43%
Federal Farm Credit Bank	15.07%
Federal Home Loan Bank	18.53%
Goldman Sachs & Company *	5.18%
Toronto Dominion Bank *	12.00%
U.S. Treasury	10.49%

**These issuers are also counterparties to repurchase agreements entered into by the Fund. These repurchase agreements are collateralized by U.S. government and agency obligations.*

NOTE 3. RETIREMENT PLAN

Plan Description

Paxton Consolidated School District No. 6 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the 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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$210,360.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$2,433,428. Total covered payroll was \$2,188,827. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Public Offerings

On July 11, 2019, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$4,070,000, with variable interest rates of 1.70% - 2.45%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2014. The bonds will mature on December 15, 2029. The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off \$4,020,000 of the Series 2014 Bond leaving a balance of \$1,410,000 from that bond issue.

Lease Purchase Note (Direct Placement)

On March 30, 2023, the District entered into a lease purchase loan with a local bank in the amount of \$750,000 with an interest rate of 4.55%. The loan matures on March 15, 2030. The note was issued for the construction of improvements to the District's school building.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Lease Purchase Note (Direct Placement) (Continued)

The following is a summary of the bond's payable transactions of the District for the year ended August 31, 2025:

	Original Issue	Balance August 31, 2024	Issued	Retirements	Bonds Outstanding August 31, 2025
General Obligation Refunding Bonds Series 2019	4,070,000	2,965,000		(530,000)	2,435,000
Lease Purchase Exchange	750,000	<u>655,000</u>		<u>(100,000)</u>	<u>555,000</u>
Total		<u>3,620,000</u>		<u>(630,000)</u>	<u>2,990,000</u>

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

Fiscal Years Ending	Bond Principal	Loan Principal	Interest	Total
2026	545,000	105,000	50,870	700,870
2027	555,000	105,000	38,210	698,210
2028	570,000	110,000	24,717	704,717
2029	580,000	115,000	19,423	714,423
2030	185,000	120,000	4,996	309,996
	<u>2,435,000</u>	<u>555,000</u>	<u>138,216</u>	<u>3,128,216</u>

NOTE 5. COMMITMENTS AND LIABILITIES

The District has entered into an interlocal agreement on interactive television with other districts. Future payments will be determined annually after the consortium develops an operating budget and when the number of participating districts is determined. For the fiscal year ended August 31, 2025, the District disbursed \$5,000.

NOTE 6. 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. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. RISK MANAGEMENT (Continued)

liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 7. INTERFUND TRANSFERS AND COMMITMENTS OF FUND BALANCES (RESERVES)

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

General Fund transfers:

School Nutrition Fund to offset increased costs	30,000
Activities Fund to support student activities	<u>15,000</u>
Total General Fund transfers	<u>45,000</u>

The District made a commitment for \$150,000 for General Fund balance (reserves) to facilitate future capital outlay for the year ended August 31, 2025.

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 11, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
GENERAL FUND COMPONENTS
MODIFIED CASH BASIS - BUDGET AND ACTUAL
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Reclassifications	Total
RECEIPTS				
Local sources				
Property taxes	1,999,544			1,999,544
Motor vehicle tax	122,866			122,866
Carline tax	12,410			12,410
Public power district sales tax	8,432			8,432
Penalties and interest on taxes	1,962			1,962
Interest income	12,141	1,140		13,281
Rent and other local revenue	2,100			2,100
County and ESU sources	29,276			29,276
State receipts	2,404,084			2,404,084
Federal receipts	268,938			268,938
Nonrevenue receipts	10,955			10,955
Total receipts	<u>4,872,708</u>	<u>1,140</u>	<u> </u>	<u>4,873,848</u>
DISBURSEMENTS				
Instruction	2,649,586		151,216	2,800,802
Student support services	202,419			202,419
Instructional support	111,697			111,697
General administration	328,763			328,763
School administration	213,603			213,603
Central and business services	31,932			31,932
Operation and maintenance of plant	484,852	86,712	(150,000)	421,564
Student transportation	144,614			144,614
Private and state categorical programs	21,965		(21,965)	
Federal programs	122,620		(122,620)	
Non-program expenditures	6,631		(6,631)	
Total disbursements	<u>4,318,682</u>	<u>86,712</u>	<u>(150,000)</u>	<u>4,255,394</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	554,026	(85,572)	150,000	618,454
OTHER FINANCING SOURCES (USES)				
Transfers in		150,000	(150,000)	
Transfers out	(45,000)			(45,000)
Total Transfers	<u>(45,000)</u>	<u>150,000</u>	<u>(150,000)</u>	<u>(45,000)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	509,026	64,428		573,454
FUND BALANCE, beginning of year	<u>777,079</u>	<u>133,412</u>		<u>910,491</u>
FUND BALANCE, end of year	<u>1,286,105</u>	<u>197,840</u>		<u>1,483,945</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED AUGUST 31, 2025

	Nutrition Fund	Activities Fund	Total
RECEIPTS			
Local receipts			
Meal sales	39,951		39,951
Other	1,174		1,174
Student activities		212,342	212,342
State receipts	451		451
Federal receipts	55,700		55,700
Total receipts	<u>97,276</u>	<u>212,342</u>	<u>309,618</u>
DISBURSEMENTS			
Student support services		194,846	194,846
Nutrition Program	<u>120,677</u>		<u>120,677</u>
Total disbursements	<u>120,677</u>	<u>194,846</u>	<u>315,523</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(23,401)	17,496	(5,905)
OTHER FINANCING SOURCES (USES)			
Interfund transfers	<u>30,000</u>	<u>15,000</u>	<u>45,000</u>
NET CHANGE IN FUND BALANCES	6,599	32,496	39,095
FUND BALANCES, beginning of year	<u>9,167</u>	<u>139,097</u>	<u>148,264</u>
FUND BALANCES, end of year	<u><u>15,766</u></u>	<u><u>171,593</u></u>	<u><u>187,359</u></u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED AUGUST 31, 2025

	Nutrition Fund	Activities Fund	Total
ASSETS			
ASSETS			
Cash in bank and on hand	15,766	156,388	172,154
Certificates of deposit	_____	15,205	15,205
TOTAL ASSETS	15,766	171,593	187,359
FUND BALANCE			
FUND BALANCE			
Restricted for			
Nutrition Program	15,766		15,766
Committed			
Student activities	_____	171,593	171,593
TOTAL FUND BALANCE	15,766	171,593	187,359

See accompanying notes to financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>777,079</u>	<u>1,107,502</u>
RECEIPTS			
Local sources			
1100 Property taxes	2,994,300	1,999,544	2,288,471
1115 Carline tax	13,000	12,410	12,051
1120 Public power district sales tax		8,432	
1125 Motor vehicle taxes	115,000	122,866	122,791
1140 Penalties and interest on taxes		1,962	141
1510 Interest income	7,500	12,141	8,080
1910 Rent and other local revenue	1,800	2,100	1,900
Total local sources	<u>3,131,600</u>	<u>2,159,455</u>	<u>2,433,434</u>
County and ESU sources			
2110 Fines and license fees	33,000	29,276	30,974
2210 ESU receipts	3,000		1,500
Total county ESU sources	<u>36,000</u>	<u>29,276</u>	<u>32,474</u>
State sources			
3110 State aid	841,822	841,822	785,623
3120 Special education - school age	300,000	361,446	274,034
3125 Special education transportation		47	
3130 Homestead exemption		22,677	23,735
3131 State tax credit		1,092,227	296,921
3180 Pro-rate motor vehicle	6,500	7,021	6,613
3400 State apportionment	28,000	50,349	28,142
3512 Distance learning grant		15,191	16,648
3535 High ability learners grant	3,500	3,656	3,460
3551 Career education			7,500
3599 Other state categorical programs	30,000	9,648	6,730
Total state sources	<u>1,209,822</u>	<u>2,404,084</u>	<u>1,449,406</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)			
Federal sources			
4310 Title V, Part B, Subpart 1 ESSA - REAP	39,000	25,823	21,797
4418 IDEA Part B PEaK projects		2,100	
4505 Title I, Part A Grant	50,000	40,773	38,009
4509 Title II, Part A: ESSA		1,290	2,040
4516 IDEA 619 base preschool grant			1,076
4518 IDEA Part B base and enrollment poverty		45,853	43,919
4521 IDEA Part B L proportionate share			1,377
4523 IDEA Special Projects		1,103	
4525 Vocational and Applied Tech		478	
4530 Arts Now-24 Grant			2,791
4708 Medicaid in Public School (MIPS)	4,500	4,152	4,314
4709 Medicaid Administrative Activities (MAAPS)	4,500	4,029	4,601
4969 Title IV, Part A		10,000	10,000
4998 Elementary and Secondary School Emergency Relief (ARP ESSER III)		133,337	
4524 Other federal receipts	<u>170,000</u>		
Total federal sources	<u>268,000</u>	<u>268,938</u>	<u>129,924</u>
Nonrevenue sources			
5200 Transfer			
5300 Sale of property	1,000	969	921
5690 Other nonrevenue receipts	35,000	9,986	34,666
9003 Interfund loan from building fund			41,000
Total nonrevenue sources	<u>36,000</u>	<u>10,955</u>	<u>76,587</u>
Total receipts	<u>4,681,422</u>	<u>4,872,708</u>	<u>4,121,825</u>
TOTAL FUNDS AVAILABLE		<u>5,649,787</u>	<u>5,229,327</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
Instruction			
1100 Regular	2,476,600	2,245,557	2,203,127
1160 Poverty program		40,000	41,808
1200 Special education programs	518,500	364,029	399,403
1291 SPED instructional programs - ages 3 - 5			607
1292 SPED instructional programs - ages 0 - 2			343
Total instruction	<u>2,995,100</u>	<u>2,649,586</u>	<u>2,645,288</u>
Support services - students			
2120 Guidance	95,800	93,324	91,130
2141 Psychological services - SPED school age		35,600	33,968
2151 Speech pathology and audiology services - SPED school age		43,148	57,659
2161 Occupational therapy - related services - SPED school age	172,200	17,518	21,370
2171 Physical therapy - related services - SPED school age		12,829	7,024
Total support services - students	<u>268,000</u>	<u>202,419</u>	<u>211,151</u>
Support services - instruction			
2213 Instructional staff training		300	2,351
2220 Library	119,400	111,397	109,041
Total support services - instruction	<u>119,400</u>	<u>111,697</u>	<u>111,392</u>
Support services - general administration			
2310 Board of Education	16,000	15,394	12,829
2320 Executive administration services	338,000	311,121	304,707
2330 Legal services	8,000	2,248	7,133
Total support services - general administration	<u>362,000</u>	<u>328,763</u>	<u>324,669</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS (Continued)			
Support services - school administration			
2410 Office of the Principal	<u>240,900</u>	<u>213,603</u>	<u>326,571</u>
Central services			
2510 Fiscal services	<u>41,000</u>	<u>31,932</u>	<u>31,588</u>
Operation and maintenance of plant			
2610 Operation of buildings	382,500	433,609	311,652
2620 Maintenance of building		11,243	19,258
2650 Vehicle acquisition	<u>40,000</u>	<u>40,000</u>	<u>46,656</u>
Total operation and maintenance of plant	<u>422,500</u>	<u>484,852</u>	<u>377,566</u>
Student transportation			
2710 Regular pupil transportation	187,400	109,351	149,798
2712 Student transportation - SPED school age	2,000		60
2730 Vehicle servicing and maintenance - regular education		<u>35,263</u>	
Total student transportation	<u>189,400</u>	<u>144,614</u>	<u>149,858</u>
Operation of noninstructional services			
3300 Community service	<u>27,777</u>		<u>12,963</u>
Private and state categorical programs			
3500 State categorical programs	34,000		
3535 High ability learners		3,656	3,460
3551 Career education		7,500	
3599 Grants		<u>10,809</u>	<u>9,798</u>
Total private and state categorical programs	<u>34,000</u>	<u>21,965</u>	<u>13,258</u>

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS (Continued)			
Federal programs	137,450		
6200 Title I, Part A, ESSA Improving Basic Programs		36,669	40,664
6406 IDEA preschool (619) base allocation		1,144	1,103
6408 IDEA Part B (611) base and enrollment poverty allocation - birth through age 21		39,099	45,853
6969 Title VI, Part A, ESSA		10,000	10,000
6992 REAP		35,708	15,250
6998 Elementary & Secondary School Emergency Relief (ESSERS III)			63,205
Total federal programs	<u>137,450</u>	<u>122,620</u>	<u>176,075</u>
8000 Transfers	45,000	45,000	30,000
9000 Non-program expenditures		6,631	41,869
Total disbursements	<u>4,882,527</u>	<u>4,363,682</u>	<u>4,452,248</u>
FUND BALANCE, end of year		<u>1,286,105</u>	<u>777,079</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		792,186	190,476
County treasurers		<u>493,919</u>	<u>586,603</u>
TOTAL FUND BALANCES		<u>1,286,105</u>	<u>777,079</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>133,412</u>	<u>202,963</u>
RECEIPTS			
Interest	2,000	1,140	1,946
Transfer as disbursed in the General Fund	<u>50,000</u>	<u>150,000</u>	<u>50,000</u>
Total receipts	<u>52,000</u>	<u>151,140</u>	<u>51,946</u>
TOTAL FUNDS AVAILABLE		<u>284,552</u>	<u>254,909</u>
DISBURSEMENTS			
Improvements	<u>195,714</u>	<u>86,712</u>	<u>121,497</u>
FUND BALANCE, end of year		<u>197,840</u>	<u>133,412</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>197,840</u>	<u>133,412</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>382,089</u>	<u>1,067,860</u>
RECEIPTS			
Property taxes	160,000	107,199	119,541
Carline	250	663	661
Penalties and interest on taxes		108	6
Public power district sales tax		451	
Interest	10,000	11,100	35,302
Homestead exemption		1,211	1,302
Property tax credit		58,363	16,278
Pro-rate motor vehicle		392	345
Total receipts	<u>170,250</u>	<u>179,487</u>	<u>173,435</u>
TOTAL FUNDS AVAILABLE		<u>561,576</u>	<u>1,241,295</u>
DISBURSEMENTS			
Purchased services	425,605	113,957	732,242
Repayment of long term debt	100,000	100,000	95,000
Interest on long term debt		27,528	31,964
Total disbursements	<u>525,605</u>	<u>241,485</u>	<u>859,206</u>
FUND BALANCE, end of year		<u>320,091</u>	<u>382,089</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		108,812	(175,366)
NLAF pooled investments		<u>185,627</u>	<u>525,877</u>
Total cash		<u>294,439</u>	<u>350,511</u>
County treasurers		<u>25,652</u>	<u>31,578</u>
TOTAL FUND BALANCE		<u>320,091</u>	<u>382,089</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>9,167</u>	<u>20,203</u>
RECEIPTS			
Sale of lunches	61,329	39,951	55,696
State sources	4,800	451	440
Federal sources	68,000	55,700	65,665
Other	1,000	1,174	4,181
Transfers from the General Fund	<u>30,000</u>	<u>30,000</u>	<u>20,000</u>
Total receipts	<u>165,129</u>	<u>127,276</u>	<u>145,982</u>
TOTAL FUNDS AVAILABLE		<u>136,443</u>	<u>166,185</u>
DISBURSEMENTS			
Salaries and benefits	80,500	59,535	75,724
Health insurance		226	376
Payroll taxes	14,900	4,400	5,602
Retirement		4,422	7,380
Food	60,000	45,784	58,080
Other	<u>14,800</u>	<u>6,310</u>	<u>9,856</u>
Total disbursements	<u>170,200</u>	<u>120,677</u>	<u>157,018</u>
FUND BALANCE, end of year		<u>15,766</u>	<u>9,167</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>15,766</u>	<u>9,167</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>1,045,605</u>	<u>1,049,536</u>
RECEIPTS			
Property taxes	602,000	534,366	493,836
Carline tax		2,495	2,643
Penalties and interest on taxes		432	32
Interest	10,000	14,146	14,025
State tax credit		76,628	76,803
Pro-rate motor vehicle		3,111	1,455
Homestead exemption		4,559	5,205
Total receipts	<u>612,000</u>	<u>635,737</u>	<u>593,999</u>
TOTAL FUNDS AVAILABLE		<u>1,681,342</u>	<u>1,643,535</u>
DISBURSEMENTS			
Bond principal payment	530,000	530,000	525,000
Interest expense	61,892	61,892	72,180
Bank fees		750	750
Other	<u>1,155,741</u>		
Total disbursements	<u>1,747,633</u>	<u>592,642</u>	<u>597,930</u>
FUND BALANCE, end of year		<u>1,088,700</u>	<u>1,045,605</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		956,325	918,381
County treasurers		<u>132,375</u>	<u>127,224</u>
TOTAL FUND BALANCE		<u>1,088,700</u>	<u>1,045,605</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
 PAXTON, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>139,097</u>	<u>134,622</u>
RECEIPTS			
Local receipts			
Activity receipts	220,000	212,342	213,984
Nonrevenue receipts			
Transfers from the General Fund	<u>20,000</u>	<u>15,000</u>	<u>10,000</u>
Total receipts	<u>240,000</u>	<u>227,342</u>	<u>223,984</u>
TOTAL FUNDS AVAILABLE		<u>366,439</u>	<u>358,606</u>
DISBURSEMENTS			
Support services - pupils			
Supplies and materials	<u>388,483</u>	<u>194,846</u>	<u>219,509</u>
FUND BALANCE, end of year		<u>171,593</u>	<u>139,097</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		156,388	123,892
Certificates of deposit		<u>15,205</u>	<u>15,205</u>
TOTAL FUND BALANCE		<u>171,593</u>	<u>139,097</u>

See accompanying notes to budgetary schedules.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - 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 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.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Receipts over disbursements - financial reporting basis	
General Fund	<u>573,454</u>
Receipts over disbursements - budgetary basis	
General Fund	509,026
Depreciation Fund	<u>64,428</u>
	<u>573,454</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
Paxton Consolidated Public Schools District No. 6
Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's basic financial statements, and have issued our report thereon dated November 11, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, 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 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 2025-001 and 2025-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial 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 or other matters that are required to be reported under *Government Auditing Standards*.

Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Paxton Consolidated Public Schools District No. 6, Paxton, 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 Paxton Consolidated Public Schools District No. 6, Paxton, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Grand Island, Nebraska
November 11, 2025

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-001 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 or improper reporting.

Recommendations

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.

2025-002 FINANCIAL REPORTING PROCESSES

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.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-002 FINANCIAL REPORTING PROCESSES (Continued)

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District 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 cash basis of accounting.

Potential Effect

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

Recommendations

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. The District reviews such financial statements.

PAXTON CONSOLIDATED PUBLIC SCHOOLS DISTRICT NO. 6
PAXTON, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2024-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implements some mitigating controls in certain areas as determined necessary. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-001, and is considered to be a significant deficiency for the year ended August 31, 2025.

2024-002 FINANCIAL REPORTING PROCESSES

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the modified cash basis of accounting. 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 modified 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. We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-002, and is considered to be a significant deficiency for the year ended August 31, 2025.

4043

Professional Boundaries and Appropriate Relationships Between Employees and Students

School district employees and student teachers or interns (“employees”) are responsible for conducting themselves professionally and for teaching and modeling high standards of behavior and civic values, both at and away from school. Employees are required to establish and maintain professional boundaries with students and must have appropriate relationships with students. They may be friendly with students, but they are the students’ teachers, not their friends, and they must take care to see that this line does not become blurred. This applies to employees’ conduct and interactions with students and to material they post on personal web sites and other social networking sites including, but not limited to, Instagram, Facebook, and Twitter. The posting or publication of messages or pictures or other images that diminish an employee’s professionalism or ability to maintain the respect of students and parents may impair his or her ability to be an effective employee. Employees are expected to behave at all times in a manner supportive of the best interests of students.

Sexual Relationships Prohibited. Employees are prohibited from engaging in any relationship that involves sexual contact or sexual penetration with a student while the student is a current student and for a minimum of one year after the date of the student's graduation or the date the student otherwise ceases enrollment. Sexual contact has the same meaning as in section 28-318, and sexual penetration has the same meaning as in section 28-318.

Grooming Prohibited. Employees are prohibited from engaging in grooming with students. Grooming means building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student’s life the sexual contact or sexual penetration would take place.

Unless an employee can clearly and convincingly demonstrate a legitimate educational purpose, grooming behaviors and related conduct that are a violation of this policy include, but are not limited to:

- Communicating about sex when the discussion is not required by a specific aspect of the curriculum.
- Joking about matters involving sex, using double entendre or making suggestive remarks of a sexual nature.
- Displaying sexually inappropriate material or objects.

- Making any sexual advance, whether written, verbal, or physical or engaging in any activity of a sexual or romantic nature.
- Kissing of any kind.
- Dating a student or a former student within one year of the student graduating or otherwise leaving the district.
- Intruding on a student's personal space (e.g. by touching unnecessarily, moving too close, staring at a portion of the student's body, or engaging in other behavior that makes the student uncomfortable).
- Initiating unwanted physical contact with a student.
- Communicating electronically (e.g. by e-mail, text messaging, or through social media) on a matter that does not pertain to school.
- Playing favorites or permitting a specific student to engage in conduct that is not tolerated from other students.
- Discussing the employee's personal issues or problems that should normally be discussed with adults.
- Giving a student a gift of a personal nature.
- Giving a student a ride in the employee's vehicle without first obtaining the express permission of the student's parents or a school administrator.
- Taking a student on an outing without first obtaining the express permission of the student's parents or a school administrator.
- Inviting a student to the employee's residence without first obtaining the express permission of the student's parents and a school administrator.
- Going to a student's home when the student's parent or a proper chaperone is not present.
- Repeatedly seeking to be alone with a student.
- Being alone in a room with an individual student at school with the door closed.
- Any after-school hours activity with only one student.
- Any other behavior which exploits the special position of trust and authority between an employee and student.

This list is not exhaustive. Any behavior which exploits a student is unacceptable. If in doubt, ask yourself, "Would I be doing this if my family or colleagues were standing next to me?"

Communication Between Employees and Students. The preferred methods for employees to communicate with students are in-person and school e-mail accounts. Employees may use the following personal communication systems to communicate with students: school e-mail accounts, SeeSaw, Google classroom, Remind and other approved personal communication systems. A personal communication system is a

device or software that provides for communication between two or more parties and is capable of receiving, displaying, or transmitting communication. Personal communication system includes, but is not limited to, a mobile or cellular telephone, an email service, or a social media platform.

Employee communications with students through a communication system generally are to be sent simultaneously to multiple recipients and not just to one student. The burden to demonstrate the appropriateness of a communication with a student only shall rest with the employee.

Reporting a Policy Violation. Anyone may report suspected grooming, other unacceptable employee conduct, or any violation of this policy as follows:

School District. Reports may be made to a principal, the superintendent, or the Title IX Coordinator in person, by mail, by telephone, or email.

Nebraska Department of Education. Reports may be made at: Nebraska Department of Education, Attn: Certification Investigations' Office, P.O. Box 94933, Lincoln NE 68509 or Nde.investigations@nebraska.gov.

Nebraska Department of Health and Human Services. Reports may be made by calling the Child Abuse and Neglect Hotline at (800) 652-1999.

Law Enforcement. Reports may be made to the county sheriff at (308) 284-2011, or the Nebraska State Patrol at (308) 535-8047.

An employee is required to make a report to a principal or the superintendent if the employee reasonably believes that another employee has violated or may have violated this policy. Minor concerns or violations shall be reported within 24 hours. Major concerns or violations shall be reported immediately. Violations committed by or concerns about the superintendent shall be reported to the school board president.

A student who feels his or her boundaries have been violated should directly inform the offender that the conduct or communication is offensive and must stop. If the student does not wish to communicate directly with the offender or if direct communication has been ineffective, the student and/or the student's parent should report the conduct or communication to a

teacher, administrator, counselor, the Title IX coordinator, or other school employee with whom she or he feels comfortable.

Retaliation Prohibited. Retaliation for good faith reports or complaints made as a result of this policy is prohibited. Individuals who knowingly and intentionally make a false report shall be subject to discipline as provided by district policy and state law.

Policy Violations. Any violation of this policy by an employee may result in disciplinary action up to and including dismissal from employment and/or referral to the Nebraska Department of Education, which may result in the suspension or revocation of the employee's certificate. Any violation involving sexual or other abuse will result in referral to the Nebraska Department of Health and Human Services, law enforcement, or both.

Policy Verification. Employees shall verify that they have received, reviewed, and understood this policy by signing an acknowledgment document indicating the same.

No Limits on Reports to NDE. Nothing in this policy shall be construed to limit any certificated employee's duty to report any known violation of the standards of professional practices (Title 92, Nebraska Administrative Code, Chapter 27, commonly known as Rule 27) adopted by the Nebraska Board of Education.

Adopted on: June 14, 2021

4044 Political Activity by Staff Members

The Board recognizes its individual employees' rights of citizenship, including, but not limited to, engaging in political activities. An employee of the District may seek an elective office, provided that the staff member does not campaign on school property during working hours, and provided all other legal requirements are met. The District assumes no obligation beyond making such opportunities available.

The following activities are prohibited during an employee's work time (including duty-free lunch and planning periods):

1. Soliciting votes or contributions for or against a particular candidate or ballot proposition.
2. Discussing with students opinions regarding a political candidate or ballot proposition unless the topic is part of the approved curriculum.
3. Preparing, displaying, wearing or distributing campaign literature, materials, or signs for or against a candidate or ballot proposition (this prohibition does not apply to bumper stickers on personal vehicles).
4. Soliciting volunteers to assist with a campaign for or against a political candidate or ballot proposition.
5. Preparing for, organizing, or participating in any political meeting, petition, rally, or event.
6. Other prohibited political activity as defined by state law.

The following activities are prohibited at all times:

1. Using any school district resources including, but not limited to, facsimile machines, copy machines, computers or e-mail accounts, for political campaign activities.
2. Using school district property or facilities for any political campaign activities, unless such use is approved pursuant to school board rules or policy.
3. Spending district funds to urge votes to vote for or against a candidate or ballot proposition

4. Requiring employees to engage in political campaign activities as part of their job duties.
5. Providing employees with additional compensation or benefits for engaging in political activities.
6. Representing an employee's personal political position as the position of the school district or the board of education.
7. Engaging in any other activity prohibited by state law.

Adopted on: June 14, 2021

4045
Milk Expression

Except as otherwise provided by law, the district will provide reasonable break time for an employee who wishes to breastfeed or express breast milk for her nursing child each time such employee has the need to do so. The District will provide a place, other than a bathroom, which is shielded from view and free from intrusion from co-workers and the public. These accommodations will be provided for one year after the child's birth, unless otherwise required by law.

Adopted on: June 14, 2021

Reviewed and Revised on: July 17, 2023

4046

Internet Searches Regarding Potential Employees

Members of the administrative team or of a hiring committee (hereinafter "the committee") may conduct internet research about job applicants by using the following protocol, except that no criminal history record information check shall be made until the school district has determined that the applicant meets the minimum employment qualifications:

1. The committee may conduct internet searches using candidates' full names and any aliases. The committee may also search candidates' full names and any aliases on Facebook, Instagram, LinkedIn, Twitter, YouTube, and other social networking websites.
2. All applicants or all finalists must have the same research conducted about them. For example, if the committee conducts a search on Google using the name of one applicant in order to determine whether to include that applicant in the list of finalists, the committee must also conduct an identical search of all applicants' names.
3. The committee may not use deception to gain access to applicants' social networking pages, blogs, or other on-line media and will not require applicants for employment to provide the district with their username or password to personal social media accounts.
4. The committee must take reasonable steps to verify the reliability of the information obtained in the search, including consulting with the applicant for confirmation of accuracy, if appropriate.
5. The committee will consider the following information to be relevant in making hiring decisions about an applicant based on information obtained through internet research:
 - a. Disparaging remarks made about current or former co-workers, supervisors, or employers;
 - b. Discriminatory, harassing, or demeaning behavior or comments;
 - c. Unprofessional, lewd, or obscene behavior or remarks;
 - d. Criminal activity;
 - e. Information which indicates the applicant will or will not be able to perform the essential functions of the position sought; and

- f. Information which indicates that the applicant is particularly suited or unsuited to the position sought.
- 6. The committee will retain documents to demonstrate its compliance with this policy with other documentation relevant to the job search.

Adopted on: June 14, 2021

4048

Assessment Administration and Security

The purpose of all testing and assessments is to measure students' knowledge, skills or abilities in the area tested. All staff members are prohibited from engaging in any behavior that adversely affects the validity of test scores as a measure of student achievement. This policy applies to all national, state, and local assessments, including both standardized and general classroom assessments.

1. Assessment Responsibilities

- a. Each building principal, in consultation with the Superintendent and classroom teachers, will be responsible for:
 - overseeing the scheduling of state administered assessments, training all staff who administer assessments, and ensuring that all assessments, including make-up testing, is completed within required testing windows;
 - obtaining Standards, Assessment and Accountability Updates from the Department of Education and circulating the relevant portions of those updates to other staff members;
 - informing the board of education of changes to the Nebraska Student-Centered Assessment System Security Procedures; and
 - signing and enforcing the Nebraska Student-Centered Assessment System Security Agreement.
- b. Every classroom teacher or other staff member who administers assessments is responsible for:
 - complying with the Nebraska Student-Centered Assessment System Security Procedures;
 - taking all reasonable and prudent steps to ensure the accuracy and integrity of all academic testing, including statewide assessments; and
 - ensuring the security of all test materials.

2. Security Violations and Cheating

a. **Classroom assessments**

Staff members who suspect students of having cheated on a classroom assessment should conduct a reasonable inquiry and impose consequences on the student consistent with classroom rules and the student handbook.

b. **State Accountability Tests**

Staff members who suspect a breach of security on State Accountability Tests, must promptly report their suspicions to the building principal or superintendent. The superintendent must notify the Department of Education's Statewide Assessment Office and follow the Department's protocol for Reporting and Investigating Test Security Violations.

Staff members who engage in or enable students to engage in academic dishonesty in any testing or assessment will be subject to discipline up to and including the immediate cancellation of their employment contract.

Adopted on: June 14, 2021

4050 Overtime and Compensatory Time

Employees who are "non-exempt" under the Fair Labor Standards Act and who work more than 40 hours in a workweek will be paid at the rate of time-and-one-half (1½) times their regular rate of pay for all overtime hours or will be provided compensatory time. All overtime must be approved in advance by the employee's supervisor. Scheduled holidays, vacation days, time off for jury duty, and time off for sickness, emergencies or other personal reasons will not be considered hours worked for overtime purposes.

The district may grant compensatory time in lieu of overtime pay at a rate of one and one-half (1½) hours off for each hour of overtime the employee worked. Employees may accrue a maximum of 240 hours of compensatory time, which represents 160 hours of actual overtime worked. When an employee has accrued 240 hours of compensatory time, the district shall pay him/her at the rate of one and one-half (1½) times his/her regular rate of pay for each additional hour of overtime. An employee who asks to use compensatory time shall be permitted to use it within a reasonable period after the request if its use does not unduly disrupt the district's operations.

Upon termination of employment, an employee shall be paid for unused compensatory time at a rate of compensation not less than: (1) the average regular hourly rate paid to the employee during the last three years of his/her employment, or (2) the final regular hourly rate paid to the employee, whichever is higher.

Payment for unused compensatory time shall be at the employee's regular rate of pay for each hour of compensatory time, not one and one-half (1½) times the regular rate of pay.

Adopted on: June 14, 2021

4051
Staff and District Social Media Use

Social media is an important tool for communicating, keeping up-to-date with current developments in education, and for conducting research to enhance management, teaching, and learning skills. The district also uses social media accounts to provide information to district stakeholders. This policy is intended to ensure (1) appropriate use of social media by staff and (2) appropriate control of social media accounts belonging to or affiliated with the district. Staff should also refer to the district's policy on Staff Computer and Internet Usage.

I. Personal Versus School-Affiliated Social Media Use

A. Personal Social Media Use

1. The school district will not require staff members or applicants for employment to provide the district with their username and password to personal social media accounts.
2. The district will not require staff to add anyone to the list of contacts associated with the staff member's personal social media accounts or require a staff member to change the settings on his or her personal social media accounts so that others can or cannot view their accounts.
3. Staff members whose personal social media use interferes with the orderly operation of the school or who use social media in ways that are not protected by the First Amendment may be subject to discipline by the district.
4. Staff members who wish to begin using or to continue using the school district name, programs, mascot, image or likeness as part of any social media profile must notify their supervising administrator of the use, and must secure the administrator's permission to do so.

B. School-Affiliated Social Media Use

1. Any social media account which purports to be "the official" account of the school district (e.g., "Bulldog Wrestling"), or any of its programs, classes or entities will be considered to be an account that is used exclusively for the school

district's business purpose. Staff members may not use "official" accounts for personal use.

2. Staff are be required to provide their supervising administrator with the username and password to school-affiliated social media accounts.
3. Staff may be required to interact with specified individuals on school-affiliated social media accounts.
4. When staff use school-affiliated social media accounts to comment on school-related matters, they do not do so as private citizens and are therefore not entitled to First Amendment protections. They are also not allowed to make any press releases or other official communications on behalf of the district without prior administrative approval. In other words, staff do not speak "for the district" directly or indirectly unless specifically authorized and directed to do so.

II. Staff Expectations in Use of Social Media – Applicable to Both Personal and School-Affiliated Use

A. General Use and Conditions

Staff must comply with all board policies, contract provisions, and applicable rules of professional conduct in their social media usage. They must comply with the board's policy on professional boundaries between staff and students at all times and in both physical and digital environments.

Staff must obtain the consent of their building principal or the superintendent prior to posting any student-related information in order to make sure that the publication does not violate the Federal Education Records Privacy Act or any other laws. Staff must also comply with all applicable state and federal record retention requirements, even with regard to personal social media usage.

Staff must comply with all applicable laws prohibiting the use or disclosure of impermissible content, such as copyright laws, accountability and disclosure laws, and any other law governing the use of resources of a political subdivision. Questions about appropriate content should be referred to the staff member's supervising administrator.

B. Acceptable Use

1. Staff may use social media for school-related communication with fellow educators, parents, and patrons. Student communication must be consistent with the district's professional boundaries policies and expectations.
2. Teachers should integrate the use of electronic resources, which may include social media, into the classroom. As the quality and integrity of content on social media is not guaranteed, teachers must examine the source of the information and provide guidance to students on evaluating the quality of information they may encounter. This includes spotting AI-generated content, fakes, spoofs, and discerning the quality and reliability of content.

C. Unacceptable Use

1. Staff shall never access obscene or pornographic material while at school, on school-owned device or on school-affiliated social media accounts.
2. Staff shall not engage in any illegal activities, including the downloading and reproduction of copyrighted materials.
3. Staff shall not access social media networking sites such as Facebook, X, Instagram, Snapchat, and TikTok on school-owned devices or during school time unless permitted by district policy or preapproved by the staff member's immediate supervisor. This prohibition extends to using chat rooms, message boards, or instant messaging in social media applications and includes posting on social networking sites using personal electronic devices.

III. School-Affiliated Digital Content

A. General Use and Conditions for School-Affiliated Accounts

Staff must obtain the permission of their supervising administration prior to creating, publishing, or using any school-affiliated web pages,

blogs, microblogs, social media pages or handles, or any other digital content which represents itself to be school-related, or which could be reasonably understood to be school-related. This includes any content which identifies the school district by name in the account name or which uses the school's mascot name or image.

Staff must provide administrators with the username and password for all school-affiliated accounts and must only publish content appropriate for the school setting. Staff may not provide the username and password to school-affiliated accounts to any unauthorized individual, including students and volunteers.

B. Moderation of Third Party Content

The purpose of school-related social media accounts is to disseminate information. No school-related or school-affiliated social media account covered by this policy shall permit comments by the public unless otherwise approved by the superintendent. All comment functions for applications such as Facebook and Instagram must be turned to "off" without this approval.

In the event the superintendent permits content created by anyone other than the administrator of the account to appear on the account's pages, such as comments made by students, parents, and patrons, the account administrator must monitor the content to ensure it complies with this policy. Posts, comments, or any other content made on the account's pages or tags or links to official school accounts on another account may be removed when the content meets any of the following conditions:

1. Is obscene, lewd, lascivious, true threat, or appeals to prurient interests;
2. Contains information relating to a student matter or personnel matter which is protected under or prohibited by state or federal law;
3. Contains fighting words or content that is threatening, harassing, or discriminatory words or phrases;
4. Advocates, promotes, or encourages the use of drugs, alcohol, or other prohibited substances;

5. Incites or is reasonably anticipated to incite violence, illegal activity, or a material and substantial disruption to school operations or activities; or
6. Contains any other threat to the safety of students and staff.

The district may restrict access to its official accounts for violations of these rules, such as deleting comments or prohibiting comments. Accounts that are not official school accounts are those owned and operated by board members and employees for their personal use, even if they discuss school matters.

Every official school account administrator must keep a copy of any removed content or banned/blocked individual account and must provide a copy to the superintendent along with written notification for the reason the post has been removed. All questions about the appropriateness of removal must be directed to the superintendent.

Adopted on: June 14, 2021

Reviewed and revised: June 9, 2025

4052 Job References to Prospective Employers

All requests for employment-related references or employment history by prospective employers of current or former employees must be referred to a member of the administrative team. The administrator will either provide a reference in compliance with this policy or will forward the request to the superintendent.

If the school district is subject to a written separation agreement regarding a particular employee, the terms of that agreement will govern the district's response to requests for information, regardless of any written consent provided to the school district.

If the school district is not bound by a separation agreement and receives a legally enforceable written consent to release information, the district may provide the information authorized by that document. The school district may provide additional truthful information to prospective employers of current and former employees in accordance with this policy.

Employees Suspected of Sexual Misconduct Against a Minor or Student

Apart from the routine transmission of administrative and personnel files or unless otherwise permitted by law, the district and any employee, contractor, or agent of the school district is prohibited from providing any employee any assistance in obtaining a new job if the school district or the individual acting for the school district has probable cause to believe said employee has engaged in sexual misconduct with a student or minor in violation of the law.

Adopted on: June 14, 2021

4053 Conflict of Interest

Any school district employee who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For the purposes of this policy:
 - a. Business with which an employee is associated shall include the following:
 - (1) A business in which the employee 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 employee 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 employee 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 employee 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 employee 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 business hours the proposals considered and the contract awarded.

- b. The existence of any conflict of interest in any contract in which the employee has an interest and in which the school district is a party, or the failure to make public the employee's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for public notice shall apply when the employee, or his or her immediate family has a business association with the business involved in the contract or will receive a direct pecuniary fee or commission as a result of the contract.

3. Employing Members of the Immediate Family.

- a. An employee may employ or recommend or supervise the employment of an immediate family member if:
 - (1) The employee does not abuse his or her position.
 - (a) 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.
 - (2) The employee makes a reasonable solicitation and consideration of applications for employment.
 - (3) The employee makes a full disclosure on the record to the governing body of the school district and to the secretary of the board.
 - (4) The board approves the employment or supervisory position.
- b. The employee shall not terminate the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

4. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment

- a. No employee 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 employee 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 employee would thereby be influenced.
- c. An employee shall not use or authorize the use of his or her public employment or any confidential information received through the public employment to obtain financial gain, other than compensation provided by law, for himself or herself or a member of his or her immediate family, or a business with which he or she is associated.
- d. An employee shall not use or authorize the use of personnel, resources, property, or funds under that person's official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items for personal financial gain, other than compensation provided by law.

5. Conflict of Interest Relating to Campaigning or Political Issues

- a. Except as provided below, an employee shall not authorize the use of school district personnel, property, resources, or funds 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 an employee 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 an employee from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit an employee under the direct supervision of a public official 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.
- e. An employee 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 school district. However, this shall not be done during a time that the individual is engaged in his or her official duties.

6. Additional Procedures Applicable to Employees With An Annual Salary and Benefits of More than \$150,000 Per Year

- a. Staff whose annual salary and benefits exceed one hundred fifty thousand dollars should assess whether they have a conflict of interest before taking any action or making any decision.
- b. Employees have a conflict of interest pursuant to this subdivision of the policy when their actions or decisions may cause financial benefit or detriment to themselves, a business with which they are associated or a member of their immediate family.
 - i. When assessing whether a conflict of interest exists, qualifying staff members should assess whether the benefit or detriment identified is distinguishable from the effects of such action on the public generally or a broad segment of the public.
 - ii. If qualifying employees are unsure as to whether a conflict of interest exists, they may apply to the Nebraska Political Accountability and Disclosure Commission for an opinion as to whether they have a conflict of interest.
- c. Qualifying employees who determine that a conflict of interest does exist under this policy shall:

- i. Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;
 - ii. Deliver a copy of the statement to the secretary of the board of education, who shall enter the statement onto the public records of the school district; and
 - iii. Abstain from participating in the matter in which the employee has a conflict of interest.
 - d. This subsection does not prevent a qualifying employee from making or participating in the making of a decision to the extent that the employee's participation is legally required for the action or decision to be made.
7. 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: June 14, 2021

Revised on: July 15, 2024

4054

Reporting Child Abuse or Neglect

Because of their daily contact with school-age children, educators and other school employees are in a unique position to identify abused and/or neglected children. Nebraska law defines child abuse or neglect as knowingly, intentionally, or negligently causing or permitting a minor child to be (1) placed in a situation that endangers his or her life or physical or mental health; (2) cruelly confined or cruelly punished; (3) deprived of necessary food, clothing, shelter or care; (4) left unattended in a motor vehicle, if such child is six years of age or younger; (5) sexually abused; or (6) sexually exploited by allowing, encouraging, or forcing such person to solicit for or engage in prostitution, debauchery, public indecency, or obscene or pornographic photography, films, or depictions.

Reporting Procedure. School employees who have reasonable cause to believe that a child has been subjected to child abuse or neglect or observe a child being subjected to conditions or circumstances which reasonably would result in child abuse or neglect will report the suspected abuse or neglect according to the following procedure.

1. Any school employee who has reasonable cause to believe that a child has been abused or neglected shall report the suspicion to the building principal immediately. Employees shall also personally report or cause a report to be made to local law enforcement or to the Department of Health and Human Services.
2. When the principal makes a report of suspected child abuse or neglect, he/she shall inform the employee(s) who made the initial report.
3. Nothing in the paragraph above shall hinder a school employee from fulfilling his/her/their obligation to report suspected abuse or neglect if he, she or they have reasonable cause to believe that a child has been abused or neglected.
4. Any doubt or question in reporting such cases shall be resolved in the favor of reporting the suspected abuse or neglect. Consultation between the administrator and school employee is encouraged, keeping in mind that prompt reporting is essential.

Contents of the Report. The report to authorities shall contain the following information to the extent it is available: (1) name and position of

reporting person; (2) name, address, and age of abused or neglected person; (3) address of the person or persons having custody of the abused or neglected person; (4) the nature and extent of the abuse or neglect, or the conditions and circumstances which would reasonably result in such abuse or neglect; and (5) any other information that may be useful in establishing the identity of the persons involved and cause of the abuse or neglect.

Legal Immunity. Nebraska statutes give legal immunity from any civil or criminal liability to any person who makes a good faith report of child abuse or neglect or participates in a judicial proceeding resulting from such a report.

Adopted on: June 14, 2021

4056
Resignation of Certificated Staff

Certificated staff members who know they will not be returning to employment at the school district for the following school year are encouraged to submit their resignations as early as possible, to enable the board to find suitable replacements.

Staff members who submit their resignations to the board of education by April 15th will be released from the next school year's contract so long as the board is able to obtain the services of a suitable replacement. Staff members who refuse to fulfill their contractual obligations will be reported to the Professional Practices Committee of the Nebraska Department of Education.

Adopted on: June 14, 2021

4057 Superintendent Evaluation

The board shall observe and evaluate the superintendent based upon actual classroom observations for an entire instructional period at least twice during his first year of employment and at least once each year thereafter. Additional evaluations may be conducted at the discretion of the board. For the purposes of this policy, "actual classroom observation" shall mean observing the superintendent performing activities that are typical of his or her position. An "entire instructional period" for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual observation of some aspect of the superintendent's work during the semester for no less than 40 minutes.

Purpose. The purposes of the formal job evaluation are:

1. To provide a means of rational, structured communication between the board and superintendent to create a more constructive and effective working relationship.
2. To provide a basis for commending, rewarding and reinforcing good work, as well as identifying areas where the superintendent needs to improve.
3. To clarify the superintendent's role and inform the superintendent of the board's expectations.

Dates. Unless otherwise provided for in the superintendent's employment contract, the first year evaluations should take place (1) at or prior to the October board meeting, and (2) at or prior to the January board meeting. Annual evaluations shall generally take place at a board meeting held during the month before the date in the superintendent's employment contract by which the board must notify the superintendent of its intention to consider the nonrenewal or amendment of the contract. In the absence of such a contract provision, the annual evaluation should take place at or prior to the March board meeting. The Superintendent shall remind the Board members in writing at least 45 days before the date of each upcoming evaluation and shall make his evaluation an agenda item for the board meeting.

Evaluation Document. The superintendent shall submit a recommended evaluation document to the board. The board shall meet and discuss the proposed document with the superintendent. The board may amend and adopt the proposed evaluation document. The board may amend the document or adopt a new document without amending this policy. The superintendent shall submit the evaluation document to the Nebraska Department of Education.

Evaluation Procedures. Each board member shall have the opportunity to complete a draft evaluation document. The board president shall compile the individual draft evaluations into a single and final evaluation, provide a copy to the superintendent, and discuss it with him or her. If the superintendent's evaluation is conducted at a board meeting, the superintendent's evaluation may be conducted in closed session if it is necessary to prevent needless injury to the superintendent's reputation and if he or she has not requested it be done in open session.

Deficiencies. If deficiencies are noted in the superintendent's work performance, the board shall provide the superintendent at the time of the observation with a list of deficiencies and a list of suggestions for improvement and assistance in overcoming the deficiencies. The board shall also provide the superintendent with follow-up evaluations and assistance when deficiencies remain, a timeline for improvement, and sufficient time to improve. In the alternative, the board may rely upon the superintendent's education, training, and expertise and require him or her to submit a "list of suggestions for improvement" or plan of improvement for the board's consideration.

Personnel File. The evaluation shall be signed by the board president (or other member of the board) and the superintendent. The superintendent shall place a copy of the evaluation in his or her personnel file. The superintendent may provide a written response to the evaluation to the board. A copy of the response shall also be placed in the superintendent's personnel file. The board may meet with the superintendent to discuss the written response.

Policy Limitation. The evaluation procedures are included in this policy as a result of the board's statutory obligation to evaluate the superintendent and do not give the superintendent any rights not provided by statute. The board's failure to comply with any procedures provided in this policy but not required by law shall not prohibit the board from taking any action regarding the superintendent's employment, up to and including the nonrenewal, amendment, or cancellation of the employment contract.

Adopted on: June 14, 2021

Reviewed and revised: June 9, 2025

4058
Confidentiality in Counseling and Guidance

The school district provides students with a certificated school guidance counselor. Information that students provide to counselors is confidential but not legally privileged. The counselor will attempt to respect the privacy of student disclosures, but will share all relevant information with other education professionals as appropriate or as directed. The counselor will also contact parents and law enforcement officials as appropriate.

Records of the counseling relationship, including interview notes, test data, correspondence, tape recordings and other documents, are to be considered professional information for use in counseling, not part of the student's education record.

When a counselor is in doubt about what information to release, he or she should discuss the matter with the building principal or with the superintendent.

Adopted on: June 14, 2021

4059
Behavioral and Mental Health Training

All public school employees who interact with students and any other appropriate personnel are required to complete at least one hour of behavioral and mental health training with a focus on suicide awareness and prevention training every year. The training may include, but need not be limited to, topics such as identification of early warning signs and symptoms of behavioral and mental health issues in students, appropriate and effective responses for educators to student behavioral and mental health issues, trauma-informed care, and procedures for making students and parents and guardians aware of services and supports for behavioral and mental health issues.

The superintendent will determine the appropriate personnel required to receive the training. The training materials for this training must be included in the Nebraska Department of Education's list of approved training materials. The length of the training shall be a reasonable amount as determined by the school board.

These employees must complete the training designated by the school district or superintendent no later than **October 31** of each school year or within 30 days of their initial employment, whichever is later. Failure to complete this training may subject the employee to employment-related discipline.

Adopted on: June 14, 2021

Reviewed and Revised on: July 17, 2023, June 9, 2025

4060 School Vehicle Use

Pupil Transportation Vehicles. The transportation of students in a pupil transportation vehicle is governed by the rules of the Nebraska Department of Education and the district's safe pupil transportation plan or safety and security plan. See Title 92, Nebraska Administrative Code, Chapter 91 – Regulations Governing Driver Qualifications and Operational Procedures for Pupil Transportation Vehicles (“Rule 91”) Title 92, Nebraska Administrative Code, Chapter 92 – Regulations Governing the Minimum Equipment Standards and Safety Inspection Criteria for Pupil Transportation Vehicles (“Rule 92”), available on NDE’s website (www.education.ne.gov). A pupil transportation vehicle is any vehicle utilized to carry school children as sponsored and approved by the school board and that conforms to the Nebraska Department of Education definitions of pupil transportation vehicles listed as School Bus, Activity Bus, Small Vehicle, or Coach Bus.

School Vehicles Other Than Those Transporting Students. School district employees, board members, and other elected or appointed school district officials (collectively “school personnel”) who are not transporting children are authorized to use a school district vehicle to travel to a designated location or to their home when the primary purpose of the travel serves a school district purpose. School district vehicles may not be used for personal purposes unless the vehicle, or the use of it, is provided to an employee as a condition of an employment contract or it is leased to school personnel as allowed by law. School personnel must operate school vehicles in accordance with all applicable federal, state, and local laws.

Driver Qualifications. School personnel who wish to use a vehicle owned or leased by the school district and who are not transporting students must:

- Possess and provide a copy of a valid Motor Vehicle operator's license.
- Be able to read and comprehend driving regulations and written test questions.
- Obtain and provide a copy of his or her current driving record from the department of motor vehicles at least one time per school year to the superintendent or his or her designee.
- Be at least 19 years of age.

School personnel must notify the superintendent or his or her designee about any change in their driving status or eligibility.

School personnel who have been convicted of any of the following or who meet any of the following conditions will not be allowed to drive a school district vehicle:

- If the citation or conviction occurred at any time—Motor vehicle homicide or driving under the influence – 3rd or subsequent offense;
- If the citation or conviction occurred within the last year - Driving under the influence of drugs or alcohol, failure to render aid in accident you are involved in, speeding 15 miles per hour or more above the posted speed limit, reckless driving (willful or otherwise), careless driving, leaving the scene of an accident, failure to yield to a pedestrian with bodily injury to the pedestrian, or negligent driving; or

The superintendent or his or her designee has the discretion to prohibit school personnel from driving a school vehicle for a citation or arrest for the above offenses or any other offense or reason. The superintendent or his or her designee will make the final determination about the use of school district vehicles.

Electronic Communication While Driving. Unless the superintendent or a principal grants an exception to allow verbal communication on an as needed basis for specific district-related work based upon an employee's duties and responsibilities, school personnel shall not use any electronic communication device to read a written communication, manually type a written communication, send a written communication, verbally communicate with others, or otherwise communicate with others while operating a school vehicle. This prohibition includes but is not limited to answering or making telephone calls, engaging in telephone conversations, and reading or responding to e-mails, instant messages, text messages or other visual media.

Tobacco, Alcohol, and Controlled Substances. The use of any tobacco product, including the use of vapor products, alternative nicotine products, or any other such look-alike product, is not permitted in a school vehicle at any time. The use or possession of any alcohol or controlled substance (unless legally prescribed to school personnel by a physician) is not permitted in a school vehicle at any time. All drivers shall follow and be subject to Drug Free Workplace Policy and Drug Policy Regarding Drivers Policy.

Traffic Accidents, Infractions, Violations, or Citations. School personnel who receive a citation or warning citation from a law enforcement officer or are involved in an accident while operating a school vehicle must report the citation to the superintendent or his or her designee as soon as practicable, but no later than 24 hours of receipt. The superintendent must report his or her accidents, infractions, violations, or citations to the board president.

Adopted on: June 14, 2021

4061

Workplace or Non-Workplace Injuries or Illness and Return to Work

Reporting Workplace Injuries. Staff members who are injured while performing duties or who witness workplace injuries must report them to the superintendent or superintendent's designee as soon as possible after being injured or witnessing an injury. Staff members must prepare written statements regarding the injuries they sustained or witnessed when they are asked to do so by the school district. Failure to report a workplace injury as a witness will constitute insubordination and neglect of duty and may result in adverse employment action up to and including termination or cancellation of employment. Failure to report workplace injuries may also result in delayed or forfeited benefits to which an employee may otherwise be entitled.

Returning to Work after Workplace Injuries or Non-Workplace Injuries or Illness. Staff members whose injuries or illness prevent them from completing any or all of their duties, whether or not incurred at work, may be permitted to continue working or may be offered modified duty positions as required by law or as determined appropriate by the superintendent. This policy does not guarantee a limited or modified assignment during the recovery period unless it is otherwise required by law. The employee may be required to provide a return to work certification or report from their treating physician which delineates any restrictions, modifications, or accommodations needed to allow the employee to perform the essential functions of their position.

Termination After Workplace Injuries or Illness. Unless otherwise covered in an individual employment contract, employees may be terminated after suffering a workplace injury or illness when the district has a legitimate, nondiscriminatory reason for doing so. Such reasons include but are not limited to:

- Necessity to fill the position to maintain continuous services as required by law or district policy or standards;
- Performance deficiencies of the employee unrelated to the injury or illness;
- Unavailability of substitute or replacement employees;
- When the absence will negatively impact students' educational experience or opportunities; or
- Any other reason not otherwise prohibited by law.

The district may make such employment determinations regardless of whether the employee has returned to work and regardless of whether a

medical professional has certified that the employee has reached maximum medical improvement. In the event the injury or illness lasts beyond the amount of leave time provided by the district and by the Family Medical Leave Act, which is generally no greater than 12 weeks, the employee may be terminated even if the employee remains eligible for Workers' Compensation under state law or short or long-term disability under a policy available through the district. In no event will an employee be terminated as retaliation for filing a Workers' Compensation claim.

Termination After Non-Workplace Injuries. Unless otherwise covered in an individual employment contract or prohibited by law, employees who are unable to perform any of the essential functions of their positions with reasonable accommodation(s) due to injury or illness occurring outside of the workplace may be terminated. The employee's position or a similar position will be held open only as required by law, such as the Family Medical Leave Act.

Adopted on: June 14, 2021

4062 Locker Room Supervision

Staff members, coaches, sponsors, and students must comply with the requirements of this policy while using locker rooms at the school district or at other locations.

Staff members, coaches, and sponsors must appropriately supervise students in locker rooms and other locations where students dress, change, or engage in similar activities. This supervision must occur at all times during curricular and extracurricular activities and includes, but is not limited to, the following:

- Maintaining an orderly locker room free from “horseplay” and other prohibited conduct by maintaining a physical presence near the locker room.
- Adequately addressing any misbehaviors.
- Escorting students to and from the locker room and the activity or instructional area.
- Unlocking the locker room so that students may enter, and locking the locker room after all students have exited the locker room.
- Searching the locker room to determine that all students have exited the locker room before locking it.
- Ensuring that the locker room remains locked during any activity.

If a student is found missing during an activity, the staff member, coach, or sponsor or adult designee shall check the locker room for the missing student.

The locker room must be locked at all times when unsupervised.

Only students whose team or activity is currently playing or are in-season or who are involved in a school-sponsored activity that requires or allows presence in the locker room are allowed access to the locker room before or after the regular school day.

Students are not allowed to enter or reenter the locker room without appropriate supervision.

If the staff member, coach, or sponsor is the opposite sex of the students, he or she may designate another adult of the same sex as the students to provide the required locker room supervision. This delegation does not remove ultimate responsibility from the staff member, coach, or sponsor who is subject to the obligations under this policy to ensure that such obligations are met. By allowing their students to participate in an activity with a

cross-gender coach, parents/guardians consent to the entry of the staff member or his or her designee into the locker room at any time as necessary to maintain student safety and order.

Staff members, coaches, and sponsors must remain with students until they are picked up by the parent, guardian, or other authorized person or the student leaves in his or her own transportation. Students must never be left unattended after a game, practice, or other school-sponsored activity. In other words, the staff member, coach, or sponsor should be the first one to arrive at the activity and the last one to leave.

Cell phones and other devices with visual or auditory recording capability may not be used in the locker room at any time or for any reason.

Under no circumstance may a staff member, coach, or sponsor delegate any responsibility under this policy to a student or other minor.

School administrators or their designees may make random checks to assess policy compliance.

Adopted on: June 14, 2021

4064

Transporting Students in Employee Vehicles

School employees shall not use their personal vehicle to transport students except for those students who reside in the employee's own household or if an emergency exists. If an emergency occurs, the employee will contact the administration and parents whenever practicable before providing the emergency transportation.

Adopted on: July 18, 2022

Superintendent Report - December 2025

Happy Holidays, hard to believe we are two weeks from finishing another quarter and the 1st semester. Unreal how fast time is flying by. The Christmas break is near and always a welcomed time off for students and staff.

I am not sure I mentioned that our facility was rented over the Thanksgiving break for a Mennonite reception. Alston Koehn rented the facility for his daughter's reception. Paula was on site to manage the kitchen and Nicole was on site for custodian duties.

The School Improvement team continues to meet monthly and helps in planning for our Late Start and Professional Development with staff. We are preparing for our mentoring kickoff in January and we use the strategic plan to help guide these days.

Finance and Personnel - Thank you for the time you invested in finding a new superintendent. I think it speaks very highly of the Paxton Schools and the community when you have eleven applicants for this position. Congratulations, Mrs. McAbee on being selected. She will do a great job in her new role within the district.

I will help as needed to fill the principal position and Mrs. McAbee and I will begin making plans to advertise and interview. We will also turn our focus to teacher negotiations and helping the committee work out any details.

Building and Grounds - The acoustic panels for the multi purpose room arrived this past week. Plans are being made to rent a lift and install over the winter break.

The new backboards for the old gym have also arrived. These new backboards will replace the two older backboards in the old gym. These will also be installed over the winter break.

Transportation - We are in the second quarter of bus and vehicle inspections. There have been a few minor bus repairs over the last month and a few repairs to finish as a result of inspections.

Americanism and Instruction - Mrs. Mitchell visited with me about looking for a new progress monitoring program for Math in the elementary. She is scheduling meetings with our current ELA vendor to look at Math.

At our upcoming Late Start we will be looking at IXL and how we can use it better to benefit students. IXL is an online program designed to give students extra

practice and guidance in areas they may have lower skills or may need more practice. We know of one student using the program to study for ACT testing.

Elementary News:

The Elementary Music Concert is this Thursday, December 11th at 6:30. The students will be performing and singing Santa Songs. Word has it that Santa will be making a special appearance, so please join us if you can.

K-5 students have started their winter Maps testing. The plan is to have this completed prior to winter break. Students tested in the fall and again this winter in preparation of the state assessment in the spring. Only students in grades 3-8 and 11 participate in state testing. We use Maps testing to assess progress at the other grade levels.

I will close for now and save the rest for Monday. Thank you for taking the time to fill out the superintendent evaluation.

Have a great weekend.

Del

Mrs. McAbee
Principal Report
Dec. 5, 2025

Activities:

RPAC Play Production - Paxton students traveled to Holdrege on Nov. 13th for the conference competition and won the west division title! Congratulations to the cast, crew, assistant coaches, and coach Fox. Receiving acting awards: Kepler Spurgin, Madilynn Mullen, Natalie Jorgensen, Chase Holm, Abigail Fote, Victoriah Fox, Rileigh Reeves and James Potts. Way to go Tigers!

The team also traveled to the Ogallala Festival on Nov. 15th where they received first place! The following students received acting awards at this event include: Madilynn Mullen, Natalie Jorgensen, Chase Holm, and Landon Drews.

The One Act Dinner Theatre on Nov. 21st welcomed many guests to a wonderful night of food and another great performance by the cast and crew!

The team performed at the District competition in Ansley on Dec. 3rd and received 3rd place honors. District acting awards went to Kepler Spurgin, Madilynn Mullen, Natalie Jorgensen, Victoriah Fox, Chase Holm, Landon Cleveland, Rileigh Reeves, and Landon Drews. Congratulations cast, crew and coaches on an awesome season!

Music

Mrs. Peters and the 6-12 students will present their winter concert on Monday, December 15th at 6:30 p.m. Come out and enjoy a wonderful night of music!

Student Council - The student council will again be hosting a Christmas block party on December 19th where students can participate in holiday activities for the last couple of hours before Christmas break begins. The Student Council is also making plans to host the Snowball Dance in January.

NHS - The NHS students and Mrs. Spencer are working with the School Improvement team to kick off activities for the Tiger Pals Mentoring program that will begin next semester. NHS is also hosting the Blood Drive on Thursday, December 18th.

FFA - The FFA chapter competed in the LDE competition in Wallace on Monday, Nov. 17th. Students did very well with Eva Crowley earning a spot at the state competition in April in the Senior Public Speaking Contest. Other achievements that day include Emma Lake receiving a purple ribbon in Natural Resources. In the Junior High division Heidi Turner received a purple ribbon in Junior High Ag Literacy Speaking and Hadley Gleason received a purple ribbon in Junior High Discovery Speaking.

Upcoming events for FFA include State Degree interviews Jan. 21st and the CDE competitions on Jan. 28th and Feb. 11th. Good luck Tigers!

Students - Students in grades 6-8 will be working on their winter MAP assessments on January 22nd. Tests will be given in Math, Reading and Science.

Safety Committee - On Tuesday, November 25th, students and staff participated in a lockdown, evacuation and reunification drill. Unfortunately, the Keith County Sheriff's department was not able to join us. The entire lockdown and evacuation drill lasted approximately 45 minutes. With everyone safely in the proper location, the reunification process began with a total of 57 families participating in the drill. The remaining students were transported back to school and dismissed at regular time. The safety team will meet soon to discuss the drill.

Professional

The State Principal Conference - The conference was held Dec. 3rd and 4th in Lincoln. Highlights included Principal Rodeo (topics attended include cell phone policies in other schools, motivating high school students, creating/maintaining culture with staff), and guest speaker Brett Hoogeveen presented about leaders building a better culture.

Athletic Director's Report
December 2025

Fall sports postseason awards are starting to be announced. Here is the list of awards so far...

RPAC West VB

Addison Holm & Jakcee Mitchell - Honorable Mention

D6-4 All District

Maddex McConnell - 1st Team Defensive Line

Kenyon Florom - 2nd Team Linebacker

Keegan Florom - Honorable Mention

NCPA Academic All-State

Reece Glinn & Jakcee Mitchell - Volleyball

Kenyon Florom & Tyler Markussen - Football

Kepler Spurgin, Ella Fote, Natalie Jorgensen - Cross Country

Kepler Spurgin & Madilynn Mullen - Play Production

Keith County News Volleyball & Football

Addison Holm - 1st Team

Jakcee Mitchell - 1st Team

Jaleigh Hansen - 2nd Team

Maddex McConnell - 1st Team TE

Kenyon Florom - 1st Team OL

Tyler Markussen - Honorable Mention RB

Keegan Florom - Honorable Mention QB

Parker Riesberg - Honorable Mention LB

The transition over to Bound for activity scheduling is moving along. I have had some hangups with the time zone that I have been working through with Bound and they are getting resolved. We did use the credit card scanner for admission at our Jamboree Basketball game on November 25th, and it seemed to work very well. The reports that are available at the end of the night are very handy. Deposits for the credit card sales should show up in our account either the 5th or the 6th of each month electronically.

Volleyball is up next on the uniform rotation. I have been visiting with Coach Mitchell and Coach Kuenning about possible designs and manufacturers. Speaking of uniforms, we did order more singlets for the wrestlers to meet the sizing needs of our participants.

It was found that some of the Speech dates were incorrect on the yellow activities calendars. I have gone in and corrected those dates online.

Winter sports are underway. Here is a look into what has occurred...

Wrestling

The junior high wrestling season has wrapped up. Since the last Board meeting they participated at the Hershey Invite on November 11th. Top placers for the Tigers included Peyton Nance winning her girls division and Elihu Jenkins placing 2nd in his division for the boys. Next up for the JH grapplers was the Medicine Valley JH Invite on November 21st. A tough day was in store for the boys as all of them placed 4th in their division. Peyton continued her winning ways as the champion of her division. Wrapping up the season, they participated in the Perkins Co. JH Invite on November 24th. Top placer for the boys was Brusyn Potts who came in 2nd place in his division, and Peyton wrapped up her undefeated season with another championship.

The high school wrestling team has begun their season with three girls and two boys participating. Kicking off, Skylar Johnson was runner-up at the Cozad Invite on December 5th and also at the Perkins Co. Invite on December 6th. Colton Fote was the sole wrestler to participate in the opening weekend. On December 5th he placed 2nd at the Hi-Line Invite and was runner-up as well at the Perkins Co. Invite on December 6th.

Basketball

Both the junior high and high school Tiger cagers are off and running with their season. The high school boys have 15 participants, the junior high boys have 17 out, the high school girls are at 11 participants, and the junior high girls are at 10. The junior high teams are all currently 0-1, with a loss at MHC on December 3rd.

Currently, the high school girls varsity is 2-0, the girls JV is 1-0, the varsity boys are 0-2, and the JV boys are 1-0. The preseason opened up for the high school teams on November 25th as we hosted a Basketball Jamboree with Leyton and Sandhills/Theford. Proceeds from this Jamboree go directly to the Nebraska High School Sports Hall of Fame. The regular season kicked off on December 4th with a varsity only contest against Anselmo-Merna, played at NPCC. On the opening night the Lady Tigers defeated the Coyotes and the boys were defeated. The following night the Tigers traveled to Medicine Valley where the girls JV and varsity, along with the boys JV defeated the Raiders and the boys varsity was defeated.

Upcoming activities prior to the January Board meeting...

- December 9th - JH Basketball vs. South Platte
- December 12th - Boys Wrestling at NPSP
- December 12th - HS Basketball vs. Brady
- December 13th - Girls Wrestling at Sandhills Valley
- December 13th - Boys Wrestling at Anselmo-Merna
- December 13th - HS Basketball vs. Potter-Dix
- December 16th - Girls Wrestling at Maxwell
- December 16th - HS Basketball at Perkins Co.
- December 18th - Wrestling at McCook JV

- December 19th - Boys Wrestling at Sutherland
- December 19th - HS Basketball at Maxwell
- December 22nd - Pre-Holiday Basketball Tournament **New Start Time of 3:00**
- December 23rd - Pre-Holiday Basketball Tournament **New Start Time of 3:00**
- December 24th - 28th - NSAA Moratorium
- January 3rd - Girls Wrestling at NPHS
- January 3rd - HS Basketball vs. Cambridge
- January 8th - HS Basketball vs. Leyton
- January 9th - HS Basketball at MHC
- January 9th - Boys Wrestling at Dundy Co. Stratton
- January 9th - Girls Wrestling at Sidney
- January 10th - Wrestling at Garden Co.
- January 13th - Wrestling at Perkins Co.
- January 14th - JH Basketball vs. Creek Valley
- January 15th - Boys Wrestling Tri with NPSP at Sutherland
- January 15th - HS Basketball at Creek Valley
- January 16th - HS Basketball at Wallace
- January 17th - Wrestling at Chase Co.