

Board of Education Regular Meeting
Monday, November 18, 2024 7:00 PM
Morrill High School Music Room
411 E Hamilton Street
Morrill, NE 69358

- I. CALL TO ORDER FOR REGULAR MEETING (*Principles III, IV, and V*)
 - I.1. Pledge to the Flag
 - I.2. Roll Call of Members
 - I.3. Notification of Open Meetings Law Posting
 - I.4. Recognition of Possible Recording of Meeting
- II. RECOGNITION OF STUDENTS RECEIVING ALL CONFERENCE AND STATE HONORS
- III. CONSIDER CONSENT AGENDA FOR APPROVAL (*Principles IV and V*)
 - III.1. Approval of minutes from October 21, 2024 regular meeting and November 11, 2024 special meeting.
 - III.2. Claims Payable
 - III.3. Business Manager's and Financial Reports (*Principle IV*)
 - III.3.a. Working Monthly Budget
 - III.3.b. Monthly Budget of Receipts
 - III.3.c. Activity Accounts
 - III.3.d. County Treasurer's Report
 - III.4. Approve transfer of \$20,000 from the General Fund to the Cafeteria Fund for cash flow.
 - III.5. COMMITTEE AND ADMINISTRATIVE REPORTS (*Principles IV and V*)
 - III.5.a. Early Childhood Principal's Report

III.5.b. Elementary Principal's Report

III.5.c. Superintendent/Secondary Principal Report

IV. RECOGNITION OF VISITORS / PUBLIC COMMENT *(Principles III and V)* *The board has set aside 30 minutes for a public comment period if needed. Time for each speaker is not to exceed 5 minutes, and they will be asked to identify themselves and who they represent. While this meeting is open to the public, it does not facilitate direct interaction between the board and attendees during the public comment period. However, if a comment pertains to an agenda item, the board may take note and address it accordingly. Any concerns or comments unrelated to agenda items can be directed to the superintendent for further clarification. The superintendent will then address these concerns at a later date and, if needed, bring them to the board for resolution or guidance.*

V. ITEMS FOR DISCUSSION / POSSIBLE ACTION

V.1. 2023-2024 Audit Report from Julie Peetz with Rauner and Associates.

V.2. SUPERINTENDENT PROGRAMING PRESENTATION FOR 2025 - 2026 SCHOOL YEAR-Presentation Only No Action to Be Taken

V.3. APPOINT COMMITTEE MEMBERS

V.4. APPOINT/ELECT NEW BOARD TREASURER

VI. Next Regular Meeting Date - December 16, 2024.

VII. ADJOURNMENT

Morrill Public Schools
Board of Education Regular Meeting
October 21, 2024 7:00 PM
District Office
508 Jefferson Ave.
Morrill, NE 69358

"At MPS, every student matters, and every moment counts!"

Art Frerichs:	Present
Shaun Hess:	Absent
Dan Long:	Present
Courtney Schuler:	Present
Art Steiner:	Present
Bill Watson:	Present

I. CALL TO ORDER FOR REGULAR MEETING (*Principles III, IV, and V*)

Bill Watson called the meeting to order at 7:00 pm.

I.1. Pledge to the Flag

I.2. Roll Call of Members

Approval to excuse Shaun Hess Passed with a motion by Art Frerichs and a second by Dan Long.

Shaun Hess: Absent, Art Frerichs: Yea, Dan Long: Yea, Courtney Schuler: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

I.3. Notification of Open Meetings Law Posting

I.4. Recognition of Possible Recording of Meeting

II. CONSIDER CONSENT AGENDA FOR APPROVAL (*Principles IV and V*)

Approval for Consent Agenda Passed with a motion by Art Frerichs and a second by Art Steiner.

Shaun Hess: Absent, Art Frerichs: Yea, Dan Long: Yea, Courtney Schuler: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

II.1. Approval of minutes from September 16, 2024 Regular Meeting, Budget Hearing, and Tax Request Hearing.

II.2. Claims Payable

II.3. Business Manager's and Financial Reports (*Principle IV*)

II.3.a. Working Monthly Budget

II.3.b. Monthly Budget of Receipts

II.3.c. Activity Accounts

II.3.d. County Treasurer's Report

II.4. COMMITTEE AND ADMINISTRATIVE REPORTS *(Principles IV and V)*

II.4.a. Curriculum/American Civics: **Watson**, Hess, Schuler

II.4.b. Facilities/Transportation: **Steiner**, Hess, Long

II.4.c. Finance/Negotiations: **Schuler**, Frerichs, Hess

II.4.d. Safety Committee: **Frerichs**, Steiner, Long

II.4.e. Policy Committee: **Hess**, Frerichs, Watson

II.4.f. Morrill School's Foundation: **Long**, Watson, Schuler

II.4.g. Strategic Plan Implementation: Schuler, Frerichs

II.4.h. Student Council Report

II.4.i. Virtual CIO Report

II.4.j. Activity Director's Report

II.4.k. Early Childhood Principal's Report

II.4.l. Elementary Principal's Report

II.4.m. Secondary Principal's Report

II.4.n. Superintendent's Report

II.5. Approve a transfer of \$20,000 from the General Fund to the Cafeteria Fund for cash flow. *(Principle IV)*

III. RECOGNITION OF VISITORS / PUBLIC COMMENT *(Principles III and V)* The board has set aside 30 minutes for a public comment period if needed. Time for each speaker is not to exceed 5 minutes, and they will be asked to identify themselves and who they represent. While this meeting is open to the public, it does not facilitate direct interaction between the board and attendees during the public comment period. However, if a comment pertains to an agenda item, the board may take note and address it accordingly. Any concerns or comments unrelated to agenda items can be directed to the superintendent for further clarification. The superintendent will then address these concerns at a later date and, if needed, bring them to the board for resolution or guidance.

III.1. Shalyn Lackey, Rocky Mountain College Occupational Therapy Doctoral Student - will give update on her Capstone project being completed at Morrill Elementary School.

Shalyn Lackey, an Occupational Therapy Doctoral student at Rocky Mountain College and also a Morrill High School graduate has been completing her Capstone project at Morrill Elementary. She has been working with the staff and students to fill in the gaps and meet the needs of the school. She has helped to create a staff lounge to aid in decreasing burnout and increasing staff wellness. She has also led several teacher education group sessions over the lunch hour and has created educational materials that are organized into a resource book for the staff. She also collaborates with the current Occupational Therapy provider to fill in any gaps and needs that she might have. She has also been acting as a support for students and consults with teachers in her scope of practice. She will be graduating from Rocky Mountain College in November and plans to work at the VA in Sheridan, Wyoming.

III.2. Sarah McCabe, Fifth Grade Teacher - will give a report on the Trout in the Classroom grant she was recently awarded.

Sarah McCabe, the fifth grade teacher, who also teaches science to the upper grades applied for and received a "Trout in the Classroom" grant through the Nebraska Game & Parks Commission. The program provides an aquarium system and rainbow trout eggs for the classroom. The students then learn how to monitor tank conditions and take care of the eggs. They will be able to witness the life-cycle of the trout and it will provide hands-on learning for the students.

IV. ITEMS FOR DISCUSSION / POSSIBLE ACTION

IV.1. Consider / possibly approve sale or disposal of an unused and non-working van. (*Principle IV*)

Approval to sell non-working 1975 Chevrolet P30 Step Van that can no longer be used for student transportation to Jeremiah Gardner for \$300 Passed with a motion by Dan Long and a second by Courtney Schuler.

Shaun Hess: Absent, Art Frerichs: Yea, Dan Long: Yea, Courtney Schuler: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

IV.2. Consider / possibly approve a proposal from Alarm Security Technicians to fix the security cameras in the high school and the elementary buildings for a total cost of \$8,995.92. (*Principle IV*)

Mr. Chessmore reported that there are several places in both the elementary and high school that either no longer have security cameras or the cameras that are there are not working. This proposal will place cameras where they are missing in the two buildings.

Approval of the proposal from Alarm Security Technicians to fix the security cameras in the high school and the elementary school buildings for a total cost of \$8,995.92 Passed with a motion by Art Frerichs and a second by Dan Long.

Shaun Hess: Absent, Art Frerichs: Yea, Dan Long: Yea, Courtney Schuler: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

IV.3. Consider / possibly approve recognizing the Morrill Education Association as the negotiating agent for the certified staff. (*Principle IV*)

Move to recognize the Morrill Education Association (MEA) as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2025-2026 school year Passed with a motion by Courtney Schuler and a second by Art Frerichs.

Shaun Hess: Absent, Art Frerichs: Yea, Dan Long: Yea, Courtney Schuler: Yea, Art Steiner: Yea, Bill Watson: Yea
Yea: 5, Nay: 0, Absent: 1

V. Next Regular Meeting Date - November 18, 2024 at 7:00 pm.

VI. ADJOURNMENT

Bill Watson adjourned the meeting at 7:27 pm.

AGParts Education-150.70, Alarm Security Technicians-1,667.00, Amazon Capital Services-1,393.76, Ambutech-64.13, Angus Burgers & Shakes-41.20, Black Hills Energy-46.08, Black Hills Energy-558.53, Black Hills Energy-77.15, Bluffs Facility Solutions-355.82, BOMGAARS – SCOTTSBLUFF-303.89, Brightwheel-185.00, Bulk Bookstore-332.80, Candlewood Suites Kearney-1,070.00, Capital Business Systems, Inc.-1,240.40, CENTURYLINK (ELEM)-234.97, CENTURYLINK (JR&SR HIGH)-667.80, Classroomscreen BV-89.70, Column Software PBC-17.45, COMPUTER INFORMATION CONCEPTS-8,221.00, Cunningham's Journal on the Lake-43.20, DAS STATE ACCTG - CENTRAL FINANCE-292.87, Discount School Supply-435.01, DL Foods-3.00, DOLLAR GENERAL REGIONS 410526-22.55, Driver Licensing Services-7.50, Educational Consulting Services-2,450.00, EDUCATIONAL SERVICE UNIT #13-34,718.62, ERH Technology Solutions-7,355.60, ESU COORDINATING COUNCIL--3,076.10, Gopher Sport-131.10, Hampton by Hilton-378.00, HORSE CREEK TIRE INC.-194.12, HULLINGER GLASS & LOCKS-162.00, IDEAL LINEN SUPPLY-443.60, JW PEPPER & SON, INC-178.84, Kaplan Early Learning Company-103.42, KSB School Law, PC, LLO-544.00, Kully Supply-49.87, Main Street Market-35.45, Matco Tools -1,399.95, Matheson Tri-Gas-37.25, Menards-609.14, MORRILL HARDWARE & BUILDING SUPPLIES-797.92, MORRILL ROTARY CLUB-137.50, MORRILL SUPPLY-720.64, MPS -- ACTIVITIES FUND-6,314.19, MPS--Cafeteria-2,654.50, NCS Pearson, Inc.-310.58, NEBRASKA ASSOCIATION OF SCHOOL BOARDS-2,562.00, Nebraska Early Childhood Professional Record System-20.35, Nebraska Public Health Environment Lab-38.00, Nebraska School Counselor Academy-180.00, NEBRASKALAND TIRE-362.46, NIMCO INC-122.00, O'Reilly Auto Parts-246.80, Ole's Big Game Steakhouse-40.94, ONE SOURCE - THE BACKGROUND CHECK COMPANY-5.00, Panhandle Partnership, Inc.-470.00, Partstown.com-447.05, Peters, Austen -300.00, PRC-Salttillo-16.06, Prestige Group Inc-3,500.00, PROTEX CENTRAL-401.50, SANDBERG IMPLEMENT, INC-110.70, SCHOLASTIC INC-1,051.98, SOAR Pediatric Therapy, LLC-7,760.18, Teacher Innovations, INC-432.00, Teachers Pay Teachers-15.00, That Pet Place-1,214.49, United States Postal Service-458.80, VILLAGE OF MORRILL-18,681.95, WALMART COMMUNITY/GECRB-335.98, WESTCO COOPERATIVE COMPANY-2,334.13, WESTERN NEBRASKA COMMUNITY COLLEGE-1,070.48, WEX BANK-1,556.77, WPCI - INCORP.-969.80, TOTAL: 125,028.32

Check Register by Checking Account

Checking Account ID: 09

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
1080	11/05/2024				BOKFINANC	BOK Financial Corporate Trust	83,668.59
Check Type Total:			Check			Void Total: 0.00	Total without Voids: 83,668.59
Checking Account Total:		09				Void Total: 0.00	Total without Voids: 83,668.59

Checking Account ID: 1

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
52020569	11/04/2024				AMAZON	Amazon Capital Services	4,703.88
52020571	11/07/2024				MC	MASTER CARD	4,165.78
52020572	11/07/2024				VISA	PLATTE VALLEY BANK VISA	467.22
52020575	11/08/2024				COLUMNSOFT	Column Software PBC	21.82
52020576	11/08/2024				AMAZON	Amazon Capital Services	1,409.41
52020577	11/08/2024				COLUMNSOFT	Column Software PBC	411.77
52020578	11/08/2024				BHE5392	Black Hills Energy	58.72
52020579	11/08/2024				BHE5697	Black Hills Energy	861.22
52020580	11/08/2024				BHE6993	Black Hills Energy	112.22
52020581	11/08/2024				CAPITALBUS	Capital Business Systems, Inc.	1,095.91
52020582	11/08/2024				WEX	WEX BANK	2,076.72
Check Type Total:			Automatic Payment			Void Total: 0.00	Total without Voids: 15,384.67

Checking Account ID: 1

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
1001	11/08/2024				BLOOMZ	Bloomz Inc.	1,877.20
1002	11/08/2024				CEVMULTIME	CEV Multimedia, Ltd.	1,500.00
1003	11/08/2024				CRESCENTEL	Crescent Electric	368.19
1004	11/08/2024				DOLLGENE	DOLLAR GENERAL REGIONS 410526	60.50
1005	11/08/2024				EDCLUBINC	EdClub, Inc	698.90
1006	11/08/2024				EDUCATION1	Educational Consulting Services	2,900.00
1007	11/08/2024				IXL	IXL LEARNING	1,000.00
1008	11/08/2024				JERRYSHEET	Jerry's Sheet Metal Heating & Cooling, Inc.	885.00
1009	11/08/2024				JJFLOORS	JJPratt Enterprises, LLC	380.00
1010	11/08/2024				KAPLAN	Kaplan Early Learning Company	1,068.35
1011	11/08/2024				LITTLEHAND	Stacie Lira	1,271.58
1012	11/08/2024				MATHESONTR	Matheson Tri-Gas	859.90
1013	11/08/2024				MENARDS	Menards	970.47
1014	11/08/2024				MORRACTI	MPS -- ACTIVITIES FUND	2,288.22
1015	11/08/2024				NEBRSAFE	NEBRASKA SAFETY CENTER	255.00
1016	11/08/2024				ONESOURCE	ONE SOURCE - THE BACKGROUND CHECK COMPAN	78.00
1017	11/08/2024				PRAGNELL	Jenny Pragnell	572.39
1018	11/08/2024				PROTCENT	PROTEX CENTRAL	948.20
1019	11/08/2024				REALLYGREA	Really Great Reading	1,262.88
1020	11/08/2024				WNCC	WESTERN NEBRASKA COMMUNITY COLLEGE	1,380.00
1021	11/08/2024				WPCI	WPCI - INCORP.	599.30
1022	11/08/2024				BLUFSANI	Bluffs Facility Solutions	1,753.36
1023	11/08/2024				CENTELEM	CENTURYLINK (ELEM)	234.97
1024	11/08/2024				CENTHIGH	CENTURYLINK (JR&SR HIGH)	667.80
1025	11/08/2024				ASCENTRAL	DAS STATE ACCTG - CENTRAL FINANCE	267.63
1026	11/08/2024				ESU13	EDUCATIONAL SERVICE UNIT #13	29,348.19
1027	11/08/2024				EREMOTEHEL	ERH Technology Solutions	7,070.00
1028	11/08/2024				IDEALLINE	IDEAL LINEN SUPPLY	554.50
1029	11/08/2024				KSBSCHOOLL	KSB School Law, PC, LLO	245.00
1030	11/08/2024				MORRHARD	MORRILL HARDWARE & BUILDING SUPPLIES	531.26
1031	11/08/2024				MORRSUPP	MORRILL SUPPLY	720.64
1032	11/08/2024				MPSCAFETER	MPS---Cafeteria	3,162.00
1033	11/08/2024				PRESTIGEGR	Prestige Group Inc	3,500.00
1034	11/08/2024				SOAR	SOAR Pediatric Therapy, LLC	10,057.50
1035	11/08/2024				VILLMORR	VILLAGE OF MORRILL	14,916.29
1036	11/08/2024				WESTCO	WESTCO COOPERATIVE COMPANY	1,298.02
1037	11/08/2024				THATPETPLA	That Pet Place	59.22

Check Register by Checking Account

Checking Account ID: 1

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount		
44491	11/08/2024				CASHWA	CASH-WA DISTRIBUTING	65.62		
44492	11/08/2024				MENARDS	Menards	306.97		
44493	11/08/2024				SMARTWAVET	Smartwave Technologies	3,001.21		
44494	11/08/2024				STERLINGCO	Sterling Computers Corporation	1,355.93		
44495	11/08/2024				CARNEGIELE	Carnegie Learning Inc	74.79		
44496	11/08/2024				ONESOURCE	ONE SOURCE - THE BACKGROUND CHECK COMPAN	167.50		
44497	11/08/2024				RAUNASSO	RAUNER AND ASSOCIATES, P.C.	16,647.90		
44498	11/08/2024				AAASTATEOF	AAA State of Play	3,141.00		
44499	11/08/2024				APPETGYINC	Apptegy, Inc.	5,739.00		
Check Type Total:					Check	Void Total:	0.00	Total without Voids:	126,110.38
Checking Account Total:					1	Void Total:	0.00	Total without Voids:	141,495.05

Checking Account ID: 5

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount		
26	11/07/2024				MC	MASTER CARD	4,278.78		
27	11/07/2024				VISA	PLATTE VALLEY BANK VISA	1,015.64		
28	11/08/2024				AMAZON	Amazon Capital Services	426.47		
29	11/08/2024				AMAZON	Amazon Capital Services	403.87		
Check Type Total:					Automatic Payment	Void Total:	0.00	Total without Voids:	6,124.76

Checking Account ID: 5

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount		
9015	11/08/2024				ALLTEAMSP0	AllTeam Sportswear	1,071.00		
9016	11/08/2024				CASHWA	CASH-WA DISTRIBUTING	879.52		
9017	11/08/2024				GAMEONE	Game One	219.92		
9018	11/08/2024				HEMINGFORD	Hemingford High School	62.98		
9019	11/08/2024				KIMBALLPUB	Kimball Public Schools	58.48		
9020	11/08/2024				MENARDS	Menards	112.81		
9021	11/08/2024				MPSGEN	MPS -- GENERAL FUND	345.82		
9022	11/08/2024				NSAA	NEBRASKA SCHOOL ACTIVITIES ASSOCIATION	730.10		
9023	11/08/2024				NEVVICTORI	New Victorian Inn & Suites	224.97		
9024	11/08/2024				POTTERDIXS	Potter-Dix Schools	152.94		
9025	11/08/2024				REDSTRINGG	Red String Goods	420.00		
9026	11/08/2024				RUSTTAVE	RUSTIC TAVERN	275.00		
9027	11/08/2024				SCHOLASTBO	Scholastic Book Fairs	1,180.90		
Check Type Total:					Check	Void Total:	0.00	Total without Voids:	5,734.44
Checking Account Total:					5	Void Total:	0.00	Total without Voids:	11,859.20

Checking Account ID: 6

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount		
691956	11/07/2024				VISA	PLATTE VALLEY BANK VISA	40.75		
Check Type Total:					Automatic Payment	Void Total:	0.00	Total without Voids:	40.75

Checking Account ID: 6

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount		
12880	11/08/2024				CENTCAFE	CENTURYLINK (CAF)	63.49		
12881	11/08/2024				CASHWA	CASH-WA DISTRIBUTING	10,103.87		
12882	11/08/2024				HANGINGONT	Hanging on the Hook Beef	2,625.00		
12883	11/08/2024				SIMPLYCLEA	Jim Warren	259.20		
Check Type Total:					Check	Void Total:	0.00	Total without Voids:	13,051.56
Checking Account Total:					6	Void Total:	0.00	Total without Voids:	13,092.31
Grand Total:						Void Total:	0.00	Total without Voids:	250,115.15

Monthly Finance Report to the Board
November 2024

as of 11/08/2024

Reconciled Balances as of October 31, 2024			
		2023-24	2024-2025
General	\$	311,274.81	\$ 1,406,244.83
Cafeteria	\$	14,127.43	\$ 16,151.59
Depreciation	\$	275,621.13	\$ 6,085.86
Activity	\$	141,735.46	\$ 143,489.52
QCPUF	\$	303,928.61	\$ 310,063.32
Spec Building	\$	36,755.73	\$ 105,822.36
Empl Benefit	\$	21,500.40	\$ 20,842.80
FUNDS TOTAL	\$	1,104,943.57	\$ 2,008,700.28

November GF Expenditures			
		2023-24	2024-25
GF Bills Payable	\$	142,505.90	\$ 141,495.05
GF Payroll	\$	496,704.96	\$ 415,048.32
	\$	639,210.86	\$ 556,543.37
November Revenue			
		Beginning Cash	\$ 1,406,244.83
		State Aid (expected 11/30)	\$ 143,050.00
		Scotts Bluff County	\$ 48,339.62
		Sioux County	\$ 19,826.19
		C4K Grant Reimbursement	\$ 1,247.78
		Chromebook Damages	\$ 160.00
		Early Childhood Revenue	\$ 1,342.93
		Total Month Available	\$ 1,620,211.35

(as of 11/11/24)

Three Year Comparison				
General Fund Revenue		2022-23	2023-24	2024-25
September	\$	1,286,471.58	\$ 1,179,550.67	\$ 1,233,920.51
October	\$	408,016.94	\$ 405,509.37	\$ 443,941.59
November	\$	313,811.52	\$ 776,633.10	\$ 213,966.52
December	\$	504,289.97	\$ 377,440.09	
January	\$	811,524.12	\$ 876,756.95	
February	\$	619,215.87	\$ 659,954.16	
March	\$	373,361.84	\$ 428,070.41	
April	\$	673,301.48	\$ 575,934.12	
May	\$	1,632,622.81	\$ 1,933,464.13	
June	\$	857,975.50	\$ 715,749.73	
July	\$	94,392.39	\$ 118,938.38	
August	\$	166,620.42	\$ 87,552.51	
Running Total	\$	2,008,300.04	\$ 2,361,693.14	\$ 1,891,828.62
Total Revenue	\$	7,741,604.44	\$ 8,135,553.62	\$ 1,891,828.62
Annual Budget	\$	7,299,826.00	\$ 6,937,847.00	\$ 7,189,557.00
% of Budget Received		27.5%	34.0%	26.3%

(as of 11/11/24)

Three Year Comparison				
General Fund Expenditures		2022-23	2023-24	2024-25
September	\$	789,917.87	\$ 891,656.47	\$ 673,666.49
October	\$	670,787.04	\$ 657,961.32	\$ 558,742.54
November	\$	635,911.99	\$ 652,937.37	\$ 556,543.37
December	\$	678,200.33	\$ 598,494.21	
January	\$	542,920.01	\$ 554,384.45	
February	\$	658,389.04	\$ 559,793.44	
March	\$	576,015.54	\$ 555,229.51	
April	\$	632,107.67	\$ 690,011.88	
May	\$	582,107.01	\$ 606,549.22	
June	\$	639,355.28	\$ 594,561.99	
July	\$	947,916.49	\$ 590,297.83	
August	\$	490,675.31	\$ 497,292.08	
Running Total	\$	2,096,616.90	\$ 2,202,555.16	\$ 1,788,952.40
Total Expenditures	\$	7,844,303.58	\$ 7,449,169.77	\$ 1,788,952.40
Annual Budget	\$	8,812,075.00	\$ 8,310,850.00	\$ 8,725,000.00
% of Budget Spent		23.8%	26.5%	20.5%

November Cafeteria Expenditures			
		2023-24	2024-25
CF Bills Payable	\$	18,454.15	\$ 13,092.31
CF Payroll	\$	10,938.74	\$ 13,321.93
	\$	29,392.89	\$ 26,414.24
November Revenue			
		Beginning Cash	\$ 16,151.59
		Student Meal Revenue	\$ 2,059.40
		Adult Meal Revenue	\$ 1,225.00
		SNP Claim	\$ 10,247.04
		CACFP Claim	\$ 796.13
		FFV Claim	\$ 1,100.24
		Total Month Available	\$ 31,579.40

2021-22 Early Childhood Totals			
Total Revenue	\$355,520.04	Total Expenditures	\$ 760,502.85
2022-23 Early Childhood Totals			
Total Revenue	\$349,391.99	Total Expenditures	\$ 1,043,051.31
2023-24 Early Childhood Totals			
Total Revenue	\$317,337.48	Total Expenditures	\$ 871,059.27
Early Childhood Revenue Running Total			
		2024-25	
	IDEA Grant	\$	-
	C4K Grant	\$	1,247.78
	Preschool DHHS Subsidy	\$	618.70
	Headstart payments	\$	5,508.00
	Preschool Parent Payments	\$	6,783.79
	Total Preschool	\$	12,910.49
	DayCare DHHS Subsidy	\$	1,103.80
	DayCare Parent Payments	\$	8,886.98
	Total Pride Cub Care	\$	9,990.78
	Total Local Early Childhood Revenue	\$	24,149.05
	24-25 portion of TEEOSA FUNDING	\$	50,617.85
	Running Total Revenue for 24-25	\$	74,766.90
	Running Total Expenditures to date 24-25	\$	189,615.08

TAXPAYER NAME: COUNTY OF SCOTTSBLUFF

TIN: xxxxx5307

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270469635756649
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PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx5307
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q4/2024
Payment Amount	\$68,045.02
Settlement Date	10/22/2024
Subcategories:	
1 Social Security	\$38,659.92
2 Medicare	\$9,041.52
3 Tax Withholding	\$20,343.58
Account Number	xxxxx4746
Account Type	CHECKING
Routing Number	104102309
Bank Name	PLATTE VALLEY BANK

TAXPAYER NAME: COUNTY OF SCOTTSBLUFF

TIN: xxxxx5307

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270469611164351
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PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx5307
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q4/2024
Payment Amount	\$2,056.67
Settlement Date	10/22/2024
Subcategories:	
1 Social Security	\$1,201.00
2 Medicare	\$280.90
3 Tax Withholding	\$574.77
Account Number	xxxxx1676
Account Type	CHECKING
Routing Number	104102309
Bank Name	PLATTE VALLEY BANK



Your last visit was Mon 09/23/2024 01:04 PM CDT

Confirmation

Please keep a record of your Confirmation Number, or [print this page](#) for your records.

Confirmation Number **NB1DOR004509072**

Payment Details

Description Nebraska Revenue
01100 - Income Tax Withholding
<http://www.revenue.ne.gov>

Payment Amount \$9,923.37

Payment Date 10/22/2024

Status SCHEDULED

Tax Period End Date 10312024
(MMDDYYYY)

Nebraska ID 732230

Tax Type 01100 - Withholding

Payment Method

Account Nickname General

Bank Routing Number 104102309

Bank Name PLATTE VALLEY BANK

Bank Account Number *4746

Bank Account Type Checking

Bank Account Category Business

Confirmation Email jenny.pragnell@mpslions.org

Department of Revenue

e-pay

NEBRASKA

Good Life. Great Service.

Your last visit was Mon 10/21/2024 02:16 PM CDT

Confirmation

Please keep a record of your Confirmation Number, or [print this page](#) for your records.Confirmation Number **NB1DOR004509074**

Payment Details

Description Nebraska Revenue
01100 - Income Tax Withholding
<http://www.revenue.ne.gov>

Payment Amount \$255.77

Payment Date 10/22/2024

Status SCHEDULED

Tax Period End Date 10312024
(MMDDYYYY)

Nebraska ID 732230

Tax Type 01100 - Withholding

Payment Method

Account Nickname Cafeteria

Bank Routing Number 104102309

Bank Name PLATTE VALLEY BANK

Bank Account Number *1676

Bank Account Type Checking

Bank Account Category Consumer

Confirmation Email jenny.pragnell@mpslions.org

**PROJECTIONS
2024-2025**

**ACTUALS
2024-2025**

SEPTEMBER		\$900,000.00
Early Childhood	\$8,158.60	
Distance Ed Incentive	\$7,595.60	
IDEA Reimbursement	\$33,298.00	
REAP Claim	\$492.98	
Medicaid Claims	\$13,048.57	
Checking Interest	\$2,569.26	
State Aid	\$143,050.00	
Property Tax	\$1,025,394.50	
Other Local Revenue	\$88.00	
Non-Revenue Receipts	\$225.00	
	<u>\$1,233,920.51</u>	
		Expenditures (\$673,666.49)
		Ending Balance <u>\$1,460,254.02</u>

OCTOBER		
Early Childhood	\$14,647.72	
Title II Grant Reimbursement	\$9,730.00	
Sale of Step Van	\$300.00	
Chromebook Damages	\$25.65	
Medicaid Claim	\$2,149.26	
Checking Interest	\$2,327.20	
State Aid	\$143,050.00	
Property Tax	\$271,711.76	
	<u>\$443,941.59</u>	
		Expenditures (\$558,742.54)
		Ending Balance <u>\$1,345,453.07</u>

NOVEMBER		
Early Childhood	\$1,342.93	
C4K Grant	\$1,247.78	
Chromebook Damages	\$160.00	
Checking Interest		
State Aid	\$143,050.00	
Property Tax	\$68,165.81	
	<u>\$213,966.52</u>	
		Expenditures (\$576,543.37)
		Ending Balance <u>\$982,876.22</u>

DECEMBER		
Early Childhood	\$5,000.00	
SPED	\$75,000.00	
Title Grant Reimbursements	\$38,000.00	
IDEA Grant Reimbursements	\$20,000.00	
Checking Interest	\$1,000.00	
State Aid	\$143,050.00	
Property Tax	\$25,000.00	
	<u>\$307,050.00</u>	
		Expenditures (\$538,644.00)
		Est. Ending Balance <u>\$751,282.22</u>

JANUARY		
Early Childhood	\$5,000.00	
SPED	\$75,000.00	
State Apportionment	\$55,000.00	
Medicaid Claim	\$8,000.00	
Checking Interest	\$1,000.00	
State Aid	\$143,050.00	
Property Tax	\$500,000.00	
	<u>\$787,050.00</u>	
		Expenditures (\$498,946.00)
		Est. Ending Balance <u>\$1,039,386.22</u>

FEBRUARY		
Early Childhood	\$6,000.00	
SPED	\$75,000.00	
Checking Interest	\$1,000.00	
State Aid	\$143,050.00	
Property Tax	\$360,000.00	
	<u>\$585,050.00</u>	
		Est. Expenditures (\$503,814.00)
		Est. Ending Balance <u>\$1,120,622.22</u>

MARCH		
Early Childhood	\$8,000.00	

SEPTEMBER				\$962,216.41
Early Childhood	\$8,158.60			
Distance Ed Incentive	\$7,595.60			
IDEA Reimbursement	\$33,298.00			
REAP Claim	\$492.98			
Medicaid Claims	\$13,048.57			
Checking Interest	\$2,569.26			
State Aid	\$143,050.00			
Property Tax	\$1,025,394.50			
Other Local Revenue	\$88.00			
Non-Revenue Receipts	\$225.00			
	<u>\$1,233,920.51</u>			
		Expenditures	Café Transfer	
		(\$653,666.49)	(\$20,000.00)	
				Ending Balance <u>\$1,522,470.43</u>

OCTOBER				
Early Childhood	\$14,647.72			
Title II Grant Reimbursement	\$9,730.00			
Sale of Step Van	\$300.00			
Chromebook Damages	\$25.65			
Medicaid Claim	\$2,149.26			
Checking Interest	\$2,327.20			
State Aid	\$143,050.00			
Property Tax	\$271,711.76			
	<u>\$443,941.59</u>			
		Expenditures	Café Transfer	
		(\$538,742.54)	(\$20,000.00)	
				Ending Balance <u>\$1,407,669.48</u>

NOVEMBER		as of 11/8/24		
Early Childhood	\$1,342.93			
C4K Grant	\$1,247.78			
Chromebook Damages	\$160.00			
Checking Interest				
State Aid	\$143,050.00			
Property Tax	\$68,165.81			
	<u>\$213,966.52</u>			
		Expenditures	Café Transfer	
		(\$556,543.37)	(\$20,000.00)	
				Ending Balance <u>\$1,045,092.63</u>

DECEMBER				
Early Childhood				
SPED				
Title Grant Reimbursements				
IDEA Grant Reimbursements				
Checking Interest				
State Aid				
Property Tax				
			\$0.00	
				Est. Ending Balance <u>\$1,045,092.63</u>

JANUARY				
Early Childhood				
SPED				
State Apportionment				
Medicaid Claim				
Checking Interest				
State Aid				
Property Tax				
			\$0.00	
				Est. Ending Balance <u>\$1,045,092.63</u>

FEBRUARY				
Early Childhood				
SPED				
Checking Interest				
State Aid				
Property Tax				
			\$0.00	
				Est. Ending Balance <u>\$1,045,092.63</u>

MARCH				
Early Childhood				

Working Monthly Budget 11/11/2024 2:12 PM

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 1
01	GENERAL FUND						
1100	REGULAR INSTRUCTIONAL PROGRAMS						
01 1100 111 1 003	Instructional Salaries Elem	372,000.00	94,466.58	240,000.00	59,549.13	75.19	
01 1100 111 2 001	Instructional Salaries Sec	757,000.00	186,969.11	640,000.00	158,212.79	75.28	
01 1100 112 2 001	Para wages - Secondary	0.00	0.00	0.00	0.00	0.00	
01 1100 113 1 003	Elementary Substitute Teachers - staff coverage	0.00	0.00	0.00	930.00	0.00	
01 1100 113 2 001	High School Substitute Teachers - staff coverage	0.00	0.00	0.00	1,530.00	0.00	
01 1100 122 1 003	Substitute Paras - Elem	5,000.00	0.00	0.00	0.00	0.00	
01 1100 123 1 003	Elementary Substitute Teachers	60,000.00	4,108.75	30,000.00	3,170.00	89.43	
01 1100 123 2 001	Highschool Substitute Teachers	35,000.00	8,530.00	40,000.00	5,207.50	86.98	
01 1100 132 2 001	Para OT - Secondary	0.00	0.00	0.00	0.00	0.00	
01 1100 151 2 001	Add'l Comp - Sec. Teachers	15,000.00	6,291.66	25,000.00	4,224.72	83.10	
01 1100 211 1 003	Group Insurance - Elem Teachers	57,000.00	21,290.38	45,000.00	10,266.48	77.19	
01 1100 211 2 001	Group Insurance - Sec. Teachers	143,000.00	36,826.08	110,000.00	25,200.92	77.09	
01 1100 212 2 001	Group Insurance - Aides Sec.	0.00	0.00	0.00	0.00	0.00	
01 1100 213 2 001	Group Insurance - Coverage	0.00	0.00	0.00	0.00	0.00	
01 1100 221 1 003	FICA Teachers - Elem	32,000.00	6,024.62	20,000.00	4,770.73	76.15	
01 1100 221 2 001	FICA Teachers - Sec.	64,000.00	12,561.09	54,000.00	12,694.27	76.49	
01 1100 222 1 003	FICA Sub Paras - Elem	400.00	0.00	0.00	0.00	0.00	
01 1100 222 2 001	FICA Sub Paras - Sec.	0.00	0.00	0.00	0.00	0.00	
01 1100 223 1 003	FICA - Sub Teachers Elem	4,590.00	314.39	2,000.00	313.62	84.32	
01 1100 223 2 001	FICA - Sub Teachers Sec	2,700.00	652.34	3,100.00	515.16	83.38	
01 1100 231 1 003	Retirement Contributions Teachers - Elem	37,000.00	9,175.75	25,000.00	5,872.95	76.51	
01 1100 231 2 001	Retirement Contributions Teachers - Sec	78,000.00	19,070.09	65,000.00	16,004.25	75.38	
01 1100 232 1 003	Retirement Contributions Sub Para - Elem	500.00	0.00	0.00	0.00	0.00	
01 1100 232 2 001	Retirement Contributions Aides & Assist.-Sec.	100.00	0.00	0.00	0.00	0.00	
01 1100 233 1 003	Retirement Contributions - Sub Elem	5,000.00	283.85	3,000.00	133.35	95.56	
01 1100 233 2 001	Retirement Contributions - Sub Sec	3,000.00	186.75	4,000.00	325.85	91.85	
01 1100 237 0 000	RETIREMENT ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	
01 1100 271 1 003	Work Comp - Elementary	4,500.00	4,461.80	2,700.00	2,653.33	1.73	
01 1100 271 2 001	Work Comp - Secondary	9,010.00	9,004.83	5,000.00	4,930.97	1.38	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 2
01 1100 281 1 003	STIPEND/Health Benefits - Elem	37,000.00	7,573.77	14,000.00	4,750.08	66.07	
01 1100 281 2 001	STIPEND/Health Benefits - Sec	59,000.00	14,563.05	47,000.00	8,027.82	82.92	
01 1100 320 1 003	DNU - Professional Dev - Elem	0.00	0.00	0.00	0.00	0.00	
01 1100 320 2 001	DNU - Professional Dev - Sec	0.00	0.00	0.00	0.00	0.00	
01 1100 330 0 000	Professional Dev - District	2,000.00	868.00	10,000.00	0.00	100.00	
01 1100 330 1 003	Professional Dev - Elem	6,000.00	3,400.00	10,000.00	750.00	92.50	
01 1100 330 2 001	Professional Dev - Sec	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 340 1 003	Other Professional Services - Elem	500.00	0.00	0.00	0.00	0.00	
01 1100 340 2 001	Other Professional Services - Sec	1,500.00	0.00	0.00	0.00	0.00	
01 1100 382 0 000	DISTANCE ED & TELECOMMUNICATIONS	40,000.00	8,661.14	45,000.00	9,040.13	77.52	
01 1100 432 0 000	Tech Related Repair & Maint. Contracts	0.00	7,252.60	5,000.00	0.00	100.00	
01 1100 443 0 000	Copier-Lease District	20,000.00	2,400.00	20,000.00	2,814.10	79.33	
01 1100 531 1 003	POSTAGE - Elementary	0.00	412.41	2,000.00	0.00	100.00	
01 1100 531 2 001	POSTAGE - Secondary	0.00	2.31	2,000.00	2.04	99.90	
01 1100 580 0 000	Travel Expenses - Staff District	5,000.00	31.97	10,000.00	428.00	95.72	
01 1100 591 2 001	Services Purchased from ESU or district - Sec	15,000.00	5,803.50	25,000.00	5,624.91	77.50	
01 1100 610 0 000	SUPPLIES DISTRICT	5,000.00	1,878.57	10,000.00	0.00	100.00	
01 1100 610 0 000 020	SUPPLIES - MUSIC-DIST	0.00	0.00	0.00	0.00	0.00	
01 1100 610 1 003	SUPPLIES-- ELEM	30,000.00	3,323.78	13,200.00	212.62	80.21	
01 1100 610 1 003 010	SUPPLIES - KINDERGARTEN	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 011	SUPPLIES - GRADE 1	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 012	SUPPLIES - GRADE 2	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 013	SUPPLIES - GRADE 3	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 014	SUPPLIES - GRADE 4	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 015	SUPPLIES - GRADE 5	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 016	SUPPLIES - GRADE 6	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 017	SUPPLIES - PE ELEM	0.00	0.00	200.00	299.13	(154.07)	
01 1100 610 1 003 018	SUPPLIES - SPED ELEM	0.00	0.00	0.00	0.00	0.00	
01 1100 610 1 003 020	SUPPLIES - MUSIC - elem	0.00	0.00	200.00	0.00	100.00	
01 1100 610 2 001	SUPPLIES--SECOND	60,000.00	12,783.60	17,900.00	509.99	77.47	
01 1100 610 2 001 020	SUPPLIES - MUSIC - Sec	0.00	0.00	200.00	244.83	(22.42)	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 3
01 1100 610 2 001 021	SUPPLIES - Science JHHS	0.00	0.00	0.00	16.66	0.00	
01 1100 610 2 001 022	SUPPLIES - Science JHHS	0.00	0.00	200.00	0.00	100.00	
01 1100 610 2 001 023	SUPPLIES - Welding JHHS	0.00	0.00	3,000.00	897.15	70.10	
01 1100 610 2 001 025	SUPPLIES - PE JHHS	0.00	0.00	200.00	0.00	100.00	
01 1100 610 2 001 026	SUPPLIES - Language Arts JHHS	0.00	0.00	200.00	0.00	100.00	
01 1100 610 2 001 027	SUPPLIES - Industrial Arts JHHS	0.00	0.00	1,000.00	103.66	89.63	
01 1100 610 2 001 028	SUPPLIES - AG	0.00	0.00	3,000.00	1,359.98	54.67	
01 1100 610 2 001 029	SUPPLIES - Business JHHS	0.00	0.00	200.00	0.00	100.00	
01 1100 610 2 001 030	SUPPLIES - Social Studies JHHS	0.00	0.00	200.00	0.00	100.00	
01 1100 610 2 001 031	SUPPLIES - Math JHHS	0.00	0.00	200.00	74.79	62.61	
01 1100 610 2 001 032	SUPPLIES - Art JHHS	0.00	0.00	2,000.00	0.00	100.00	
01 1100 610 2 001 033	SUPPLIES - Family Consumer Science JHHS	0.00	0.00	1,500.00	247.69	83.49	
01 1100 610 2 001 034	SUPPLIES - Government/History JHHS	0.00	0.00	200.00	0.00	100.00	
01 1100 640 1 003	Curriculum/Periodicals - Elem	10,000.00	5,284.79	6,000.00	1,661.14	72.31	
01 1100 640 2 001	Curriculum/Periodicals - Sec	15,000.00	2,130.81	6,000.00	497.64	91.71	
01 1100 641 1 003	Digital Instructional Materials - Elem	3,000.00	3,500.00	15,000.00	3,515.00	72.53	
01 1100 641 2 001	Digital Instructional Materials - Secondary	0.00	0.00	15,000.00	150.00	99.00	
01 1100 643 0 000	Web/Cloud based software - District	10,000.00	2,773.75	20,000.00	10,442.10	33.23	
01 1100 643 1 003	Web/Cloud based software - Elem	15,000.00	12,470.27	25,000.00	10,402.80	58.39	
01 1100 643 1 003 010	Web/Cloud based software - Kindergarten	0.00	0.00	0.00	259.00	0.00	
01 1100 643 1 003 020	Web/Cloud based software - Music Elem	0.00	0.00	0.00	149.50	0.00	
01 1100 643 2 001	Web/Cloud based software - Sec.	10,000.00	4,500.72	10,000.00	1,071.00	89.29	
01 1100 643 2 001 020	Web/Cloud based software - Music Sec	0.00	0.00	0.00	149.50	0.00	
01 1100 643 2 001 028	Web/Cloud based software - AG	0.00	0.00	0.00	1,500.00	0.00	
01 1100 650 0 000	Supplies-Technology Related - District	10,000.00	0.00	5,000.00	0.00	(49.91)	
01 1100 650 1 003	Supplies-Technology Related - Elem	2,000.00	545.39	5,000.00	0.00	100.00	
01 1100 650 2 001	Supplies-Technology Related - Sec.	2,000.00	206.70	5,000.00	0.00	(55.33)	
01 1100 733 0 000	Furniture/Fixtures >5000 - District	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 733 1 003	Furniture/Fixtures >5000 - Elem	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 733 2 001	Furniture/Fixtures >5000 - Sec	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 734 0 000	Tech Related Hardware >5000 - District	6,000.00	0.00	10,000.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 4
01 1100 734 1 003	Tech Related Hardware >5000- Elem	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 734 2 001	Tech Related Hardware >5000 - Sec.	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 735 0 000	Tech Software >5000 - District	6,000.00	7,857.00	0.00	0.00	0.00	
01 1100 735 1 003	Tech Software >5000 - Elem	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 735 2 001	Tech Software >5000 - Sec.	6,000.00	0.00	10,000.00	0.00	100.00	
01 1100 810 0 000	DUES AND FEES	5,000.00	0.00	5,000.00	2,610.99	47.78	
01 1100 810 1 003	DUES AND FEES - Elem	1,000.00	84.00	2,000.00	0.00	100.00	
01 1100 810 2 001	DUES AND FEES - Sec	0.00	0.00	1,000.00	1,750.00	(75.00)	
1100	REGULAR INSTRUCTIONAL PROGRAMS	Total	2,108,800.00	528,526.20	1,768,800.00	386,068.27	76.62
1150	LIMITED ENGLISH PROF PROGRAMS						
01 1150 610 1 003	Limited English Prof - Supplies & Materials	0.00	0.00	0.00	0.00	0.00	
1150	LIMITED ENGLISH PROF PROGRAMS	Total	0.00	0.00	0.00	0.00	0.00
1160	POVERTY PROGRAMS						
01 1160 111 1 003	POVERTY INSTR. SALARIES - ELEM	407,000.00	101,552.82	410,000.00	99,212.60	75.80	
01 1160 151 1 003	Poverty Flat Salary - Teachers Elem	10,500.00	2,625.00	21,000.00	5,250.00	75.00	
01 1160 211 1 003	Poverty Group Insurance - Teachers Elem	62,000.00	15,925.08	47,000.00	10,946.94	76.71	
01 1160 221 1 003	FICA Poverty - Teachers Elem	34,000.00	6,592.64	34,000.00	8,026.46	76.39	
01 1160 231 1 003	Retirement Contributions Poverty - Teachers Elem	42,000.00	10,290.47	41,000.00	10,139.04	75.27	
01 1160 271 1 003	Work Comp - Poverty Elementary	4,500.00	4,463.93	3,000.00	2,982.06	0.60	
01 1160 281 1 003	STIPEND-Health Benefits- Poverty Elem	26,000.00	6,329.40	24,000.00	5,812.62	75.78	
01 1160 610 1 003	Poverty - Supplies Elem	1,000.00	0.00	10,000.00	223.12	97.77	
01 1160 610 2 001	Poverty - Supplies Sec	1,000.00	0.00	10,000.00	122.00	98.78	
1160	POVERTY PROGRAMS	Total	588,000.00	147,779.34	600,000.00	142,714.84	76.21
1190	EARLY CHILDHOOD ED PROGRAMS						
01 1190 110 3 005	PreK Building Coordinator Salary	43,000.00	10,810.27	38,000.00	7,806.85	79.46	
01 1190 111 3 005	INSTRUCTIONAL PRE-K	203,000.00	45,770.68	175,000.00	30,761.66	82.42	
01 1190 112 3 005	Preschool Instructional Aides	203,000.00	42,285.58	81,000.00	30,923.87	61.82	
01 1190 113 3 005	ELC Substitute Teachers - staff coverage	0.00	0.00	0.00	1,830.00	0.00	
01 1190 123 3 005	PreK Substitute Teachers	8,000.00	3,192.50	10,000.00	1,237.50	87.63	
01 1190 130 3 005	OT - Building Coord - PreK	500.00	623.61	0.00	0.00	0.00	
01 1190 131 3 005	Teacher OT - PreK	15,000.00	3,936.94	11,000.00	0.00	100.00	
01 1190 132 3 005	Para OT - PreK	23,000.00	3,296.44	13,000.00	2,320.80	82.15	
01 1190 151 3 005	Add'l Comp - Teachers PreK	16,000.00	2,350.41	32,000.00	4,074.72	87.27	
01 1190 210 3	Group Insurance - Bldg Coord PreK	9,000.00	2,112.78	9,000.00	2,016.81	77.59	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 5
005							
01 1190 211 3 005	Group Insurance - Teachers PreK	36,000.00	12,234.65	42,000.00	9,101.28	78.33	
01 1190 212 3 005	Group Insurance - Aides PreK	8,500.00	4,435.56	9,000.00	4,033.62	55.18	
01 1190 220 3 005	FICA - Bldg Coord PreK	3,400.00	856.33	3,000.00	585.55	80.48	
01 1190 221 3 005	FICA Teachers - PreK	17,000.00	3,016.89	17,000.00	2,292.86	86.51	
01 1190 222 3 005	FICA Paras - PreK	16,000.00	3,045.99	7,200.00	2,513.29	65.09	
01 1190 223 3 005	FICA - Sub/Coverage	1,000.00	244.25	1,000.00	234.36	76.56	
01 1190 230 3 005	Retirement - Bldg Coord PreK	4,600.00	1,129.41	4,000.00	761.27	80.97	
01 1190 231 3 005	Retirement Contributions Teachers - PreK	22,000.00	4,689.41	22,000.00	2,777.69	87.37	
01 1190 232 3 005	Retirement Paras - PreK	19,000.00	4,005.91	7,000.00	2,817.22	59.75	
01 1190 233 3 005	Retirement Contributions - Sub/Coverage	1,000.00	93.09	1,000.00	214.07	78.59	
01 1190 271 3 005	Work Comp - PreK	5,750.00	5,730.24	3,000.00	2,371.56	20.95	
01 1190 281 3 005	STIPEND Health Benefits-PreK	0.00	0.00	0.00	745.08	0.00	
01 1190 330 3 005	Professional Deve - PreK	5,000.00	4,192.46	5,000.00	405.00	91.90	
01 1190 531 3 005	POSTAGE - PreK	0.00	0.00	500.00	56.74	88.65	
01 1190 580 3 005	Travel Expenses - Staff PreK	3,000.00	0.00	5,000.00	0.00	100.00	
01 1190 610 3 005	SUPPLIES -- PRE-K	20,000.00	8,264.54	15,000.00	1,764.92	60.31	
01 1190 640 3 005	Curriculum/Periodicals - PreK	15,000.00	2,011.45	5,000.00	811.35	83.77	
01 1190 643 3 005	Web/Cloud based software - PreK	2,000.00	555.00	3,000.00	555.00	81.50	
01 1190 650 3 005	Supplies-Technology Related - PreK	1,000.00	0.00	5,000.00	99.99	98.00	
01 1190 733 3 005	Furniture/Fixtures >5000 - PreK	6,000.00	0.00	10,000.00	0.00	100.00	
01 1190 734 3 005	Tech Related Hardware >5000 - PreK	6,000.00	0.00	10,000.00	0.00	100.00	
01 1190 735 3 005	Tech Software >5000 - PreK	6,000.00	0.00	10,000.00	0.00	100.00	
01 1190 810 3 005	DUES AND FEES-PRE K	500.00	100.00	1,000.00	180.00	82.00	
01 1190 890 3 005	MISC EXPENSES-- PRE-K	0.00	0.00	15,350.00	2,970.80	80.65	
1190	EARLY CHILDHOOD ED PROGRAMS	Total	719,250.00	168,984.39	570,050.00	116,263.86	78.87
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS						
01 1200 111 1 003	SPED Salaries - Teachers Elem	48,000.00	11,826.87	55,000.00	13,259.70	75.89	
01 1200 111 2 001	SPED Salaries - Teachers Sec	25,000.00	6,728.04	40,000.00	9,862.20	75.34	
01 1200 112 1 003	SPED Salaries - Aides Elem	146,000.00	35,294.04	135,000.00	34,069.77	74.76	
01 1200 112 2 001	SPED Salaries - Aides Sec	120,000.00	22,662.55	115,000.00	18,502.27	83.91	
01 1200 132 1	SPED OT - Aides Elem	1,000.00	275.65	0.00	539.75	0.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 6
003							
01 1200 132 2 001	SPED OT - Aides Sec	1,000.00	314.94	0.00	185.96	0.00	
01 1200 151 0 000	Add'l Compensation SPED - Teacher/Prof District	4,000.00	999.99	4,000.00	999.99	75.00	
01 1200 211 1 003	Group Insurance SPED - Teachers Elem	23,000.00	5,331.66	23,000.00	5,144.92	77.63	
01 1200 211 2 001	Group Insurance SPED - Teachers Sec	5,000.00	9.93	20,000.00	4,923.18	75.38	
01 1200 212 1 003	Group Insurance SPED - Aides Elem	3,000.00	900.00	15,000.00	2,108.99	85.94	
01 1200 212 2 001	Group Insurance SPED - Aides Sec	9,000.00	2,439.78	9,000.00	2,006.54	77.71	
01 1200 221 0 000	FICA - SPED Teachers/Prof District	400.00	76.50	400.00	76.14	80.97	
01 1200 221 1 003	FICA SPED - Teachers Elem	4,000.00	489.63	4,200.00	987.89	76.48	
01 1200 221 2 001	FICA SPED - Teachers Sec	2,000.00	514.35	3,200.00	749.98	76.56	
01 1200 222 1 003	FICA SPED - Aides Elem	11,500.00	2,583.65	12,000.00	2,595.69	78.37	
01 1200 222 2 001	FICA SPED - Aides Sec.	10,000.00	1,479.58	10,000.00	1,378.33	86.22	
01 1200 231 0 000	Retirement SPED - Teachers/Prof District	400.00	98.79	500.00	98.79	80.24	
01 1200 231 1 003	Retirement SPED - Teachers Elem	5,000.00	1,168.26	5,500.00	1,309.74	76.19	
01 1200 231 2 001	Retirement SPED - Teachers Sec	2,500.00	664.55	4,500.00	974.17	78.35	
01 1200 232 1 003	Retirement SPED - Aides Elem	14,500.00	3,513.49	14,000.00	3,416.99	75.59	
01 1200 232 2 001	Retirement SPED - Aides Sec.	12,000.00	2,203.53	12,000.00	1,846.01	84.62	
01 1200 262 2 001	Unemployment Comp - Paras	2,000.00	0.00	0.00	0.00	0.00	
01 1200 271 0 000	Work Comp - SPED District	50.00	44.70	50.00	23.48	53.04	
01 1200 271 1 003	Work Comp - SPED Elem	2,600.00	2,506.64	1,500.00	1,150.56	23.30	
01 1200 271 2 001	Work Comp - SPED Sec	1,400.00	1,389.52	1,500.00	1,244.48	17.03	
01 1200 330 0 000	Emp Training/Dev Svcs - SPED - District	500.00	75.60	1,000.00	147.00	85.30	
01 1200 330 1 003	Emp Training/Dev Svcs SPED - Elem	0.00	200.60	1,000.00	0.00	100.00	
01 1200 330 2 001	Emp Training/Dev Svcs SPED - Sec	0.00	0.00	1,000.00	0.00	100.00	
01 1200 340 1 003	OTHER PROFESSIONAL SVCS - SPED Elem	2,000.00	200.00	1,000.00	80.00	92.00	
01 1200 340 2 001	OTHER PROFESSIONAL SVCS - SPED Sec	0.00	0.00	1,000.00	80.00	92.00	
01 1200 382 0 000	DISTANCE ED/TELECOMMUNICATION - SPED District	2,000.00	0.00	1,000.00	0.00	100.00	
01 1200 561 2 001	Tuition pd to other Districts - SPED Sec	14,500.00	0.00	10,000.00	0.00	100.00	
01 1200 580 0 000	Travel Exp SPED - District	500.00	0.00	500.00	0.00	100.00	
01 1200 580 1 003	Travel Exp SPED - Elem	2,000.00	0.00	1,000.00	0.00	100.00	
01 1200 580 2 001	Travel Exp SPED - Sec	1,000.00	0.00	1,000.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 7
01 1200 591 0 000	Svcs Purchased from Dist or ESU - SPED District	10,000.00	194.25	5,000.00	0.00	100.00	
01 1200 591 1 003	Svcs Purchased from Dist or ESU - SPED Elem	80,000.00	10,936.79	75,000.00	16,757.12	77.66	
01 1200 591 2 001	Svcs Purchased from Dist or ESU - SPED Sec	60,000.00	9,661.33	70,000.00	9,788.22	86.02	
01 1200 610 1 003	Supplies - SPED Elem	1,000.00	341.33	400.00	564.05	(135.00)	
01 1200 610 2 001	Supplies - SPED Sec	1,000.00	65.99	1,000.00	25.73	13.00	
01 1200 621 1 003	Utility Svcs - SPED Elem	9,000.00	1,505.87	6,000.00	1,533.42	74.44	
01 1200 621 2 001	Utility Svcs - SPED Sec	10,000.00	2,660.50	9,000.00	863.12	90.41	
01 1200 640 1 003	Curriculum/Periodicals - SPED Elem	1,000.00	0.00	500.00	0.00	100.00	
01 1200 640 2 001	Curriculum/Periodicals - SPED Sec	500.00	0.00	500.00	0.00	100.00	
01 1200 650 1 003	Supplies Tech Related - SPED Elem	1,000.00	0.00	1,000.00	0.00	100.00	
01 1200 650 2 001	Supplies Tech Related - SPED Sec	500.00	0.00	1,000.00	0.00	100.00	
01 1200 810 0 000	Dues and Fees - SPED District	0.00	0.00	100.00	0.00	100.00	
01 1200 890 0 000	OTHER MISC EXPENSES	1,450.00	0.00	500.00	0.00	100.00	
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	Total	651,300.00	129,358.90	673,850.00	137,294.18	79.44
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU						
01 1291 111 3 005	Instructional Salaries - SPED PreK	0.00	0.00	27,000.00	6,585.39	75.61	
01 1291 221 3 005	FICA - SPED PreK Teachers	0.00	0.00	2,000.00	475.82	76.21	
01 1291 231 3 005	Retirement Contributions - SPED PreK Teachers	0.00	0.00	3,000.00	650.49	78.32	
01 1291 271 3 005	Work Comp - SPED PreK	670.00	668.70	600.00	563.54	6.08	
01 1291 340 3 005	SPED Age 3-5 - Other Professional Services	0.00	0.00	600.00	0.00	100.00	
01 1291 531 3 005	POSTAGE SPED - PreK	0.00	0.00	0.00	17.58	0.00	
01 1291 591 3 005	Sped Age 3-5 Contract Services - ESU or Dist	20,000.00	270.39	3,000.00	420.12	86.00	
01 1291 610 3 005	SPED PreK Supplies	3,000.00	599.95	1,000.00	614.96	38.50	
1291	EARLY CHILDHOOD SPECIAL EDUCATION INSTRU	Total	23,670.00	1,539.04	37,200.00	9,327.90	74.93
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM						
01 1292 340 3 005	SPED Age 0-2 - Other Professional Services	0.00	0.00	600.00	0.00	100.00	
01 1292 591 3 005	0-2 Sped Contracted Services	25,000.00	262.77	900.00	107.91	88.01	
1292	BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM	Total	25,000.00	262.77	1,500.00	107.91	92.81
1300	SUMMER SCHOOL						
01 1300 111 1 003	Instructional Salaries - Summer School Elem	0.00	0.00	15,000.00	0.00	100.00	
01 1300 111 2 001	Instructional Salaries - Summer School Sec	0.00	0.00	10,000.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 8
01 1300 221 1 003	FICA - Summer School Teachers Elem	0.00	0.00	1,500.00	0.00	100.00	
01 1300 221 2 001	FICA - Summer School Teachers Sec	0.00	0.00	1,000.00	0.00	100.00	
01 1300 231 1 003	Retirement Contributions - Summer School Teachers Elem	0.00	0.00	2,000.00	0.00	100.00	
01 1300 231 2 001	Retirement Contributions - Summer School Teachers Sec	0.00	0.00	1,000.00	0.00	100.00	
1300 SUMMER SCHOOL	Total	0.00	0.00	30,500.00	0.00	100.00	
2120 GUIDANCE SERVICES							
01 2120 111 1 003	Guidance Counselor Salary - Elem	55,000.00	13,503.12	60,000.00	14,958.45	75.07	
01 2120 111 2 001	Guidance Counselor Salary - Sec	66,000.00	16,436.55	79,000.00	20,708.55	73.79	
01 2120 151 1 003	Add'l Compensation - Guidance Elem	3,000.00	733.86	3,500.00	821.88	76.52	
01 2120 151 2 001	Add'l Compensation - Guidance Sec	3,600.00	893.31	4,500.00	0.00	100.00	
01 2120 211 1 003	Group Insurance - Guidance Elem	500.00	105.00	0.00	0.00	0.00	
01 2120 211 2 001	Group Insurance - Guidance Sec	10,500.00	2,593.92	20,500.00	4,944.12	75.88	
01 2120 221 1 003	FICA - Guidance Elem	5,200.00	1,031.76	5,800.00	1,408.02	75.72	
01 2120 221 2 001	FICA - Guidance Sec	5,800.00	1,159.29	6,500.00	1,579.57	75.70	
01 2120 231 1 003	Retirement - Guidance Elem	5,800.00	1,406.31	6,500.00	1,558.74	76.02	
01 2120 231 2 001	Retirement - Guidance Sec	7,500.00	1,711.82	8,200.00	2,045.55	75.05	
01 2120 271 1 003	Work Comp - Guidance Elem	600.00	570.28	500.00	516.58	(3.32)	
01 2120 271 2 001	Work Comp - Guidance Sec	750.00	743.46	600.00	633.98	(5.66)	
01 2120 281 1 003	STIPEND-Fringe Benefits - Guidance Elem	10,500.00	2,625.00	10,500.00	2,625.00	75.00	
01 2120 281 2 001	STIPEND-Fringe Benefits - Guidance Sec	5,000.00	1,234.80	0.00	0.00	0.00	
01 2120 320 0 000	DNU - Professional Development - Guidance	500.00	0.00	0.00	0.00	0.00	
01 2120 330 1 003	Professional Dev Guidance - Elem	0.00	0.00	500.00	180.00	64.00	
01 2120 330 2 001	Professional Dev Guidance - Sec	0.00	0.00	500.00	0.00	100.00	
01 2120 531 2 001	POSTAGE Guidance - Secondary	0.00	0.00	100.00	0.00	100.00	
01 2120 580 0 000	Travel Exp - Guidance District	500.00	0.00	0.00	0.00	0.00	
01 2120 580 1 003	Travel Exp - Guidance Elem	500.00	0.00	500.00	0.00	100.00	
01 2120 580 2 001	Travel Exp - Guidance Sec	500.00	0.00	500.00	0.00	100.00	
01 2120 591 1 003	Counseling - NonSPED-Services Purchased from ESU or district	0.00	0.00	1,000.00	195.72	80.43	
01 2120 610 0 000	Supplies - Guidance - District	6,000.00	2,157.06	5,000.00	0.00	100.00	
01 2120 610 1 003	Supplies - Guidance Elem	0.00	0.00	5,000.00	0.00	100.00	
01 2120 610 2 001	Supplies - Guidance Sec	0.00	0.00	5,000.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 9
01 2120 643 1 003	Web/Cloud Based Software - Guidance Elem	8,000.00	2,879.00	5,000.00	286.20	94.28	
01 2120 643 2 001	Web/Cloud based software - Guidance Sec	0.00	0.00	5,000.00	0.00	100.00	
01 2120 810 0 000	DUES AND FEES - Guidance	700.00	308.45	2,000.00	0.00	100.00	
01 2120 810 1 003	Dues & Fees Guidance Elem	0.00	0.00	1,000.00	0.00	100.00	
01 2120 810 2 001	Dues & Fees Guidance - Sec	0.00	0.00	1,000.00	180.00	82.00	
01 2120 890 0 000	Misc Expenses - Guidance	500.00	0.00	1,000.00	0.00	100.00	
2120 GUIDANCE SERVICES	Total	196,950.00	50,092.99	239,200.00	52,642.36	77.99	
2130 HEALTH SERVICES							
01 2130 116 0 000	Salary Nurse	66,500.00	16,625.01	67,000.00	16,749.99	75.00	
01 2130 216 0 000	Group Insurance - Nurse	420.00	105.00	0.00	0.00	0.00	
01 2130 226 0 000	FICA - Nurse	5,200.00	913.64	5,200.00	1,181.01	77.29	
01 2130 236 0 000	Retirement Contributions - Nurse	6,700.00	1,642.20	6,800.00	1,654.53	75.67	
01 2130 271 0 000	Work Comp - Nurse	750.00	726.39	500.00	422.65	15.47	
01 2130 580 0 000	Travel Exp - Nurse	500.00	0.00	800.00	0.00	100.00	
01 2130 610 0 000	Supplies Nurse	3,580.00	398.82	5,000.00	99.79	98.00	
01 2130 810 0 000	DUES AND FEES - Nurse	500.00	0.00	1,000.00	0.00	100.00	
2130 HEALTH SERVICES	Total	84,150.00	20,411.06	86,300.00	20,107.97	76.70	
2140 PSYCHOLOGICAL SERVICES							
01 2140 111 0 000	Salary LMHP	34,000.00	8,286.72	0.00	0.00	0.00	
01 2140 211 0 000	Group Insurance - LMHP	11,000.00	2,783.10	0.00	0.00	0.00	
01 2140 221 0 000	FICA - LMHP	2,600.00	405.27	0.00	0.00	0.00	
01 2140 231 0 000	Retirement - LMHP	3,500.00	818.55	0.00	0.00	0.00	
01 2140 271 0 000	Work Comp - LMHP Dist	400.00	361.67	0.00	0.00	0.00	
01 2140 330 0 000	Dev Svcs - LMHP	3,000.00	360.00	0.00	0.00	0.00	
01 2140 610 0 000	Supplies - LMHP	200.00	0.00	0.00	0.00	0.00	
01 2140 641 0 000	Digital Instructional Materials - LMHP	500.00	0.00	0.00	0.00	0.00	
01 2140 643 0 000	Web/Cloud based software - LMHP	500.00	75.00	2,000.00	36.00	98.20	
2140 PSYCHOLOGICAL SERVICES	Total	55,700.00	13,090.31	2,000.00	36.00	98.20	
2141 Psychological Svcs - SPED school age							
01 2141 111 1 003	Salary LMHP SPED - Elem	5,600.00	2,762.28	0.00	0.00	0.00	
01 2141 111 2 001	Salary LMHP SPED - Sec	20,000.00	4,826.01	0.00	0.00	0.00	
01 2141 211 1 003	Group Insurance - LMHP SPED Elem	2,000.00	1,221.33	0.00	0.00	0.00	
01 2141 211 2 001	Group Insurance LMHP SPED - Sec	6,500.00	1,620.84	0.00	0.00	0.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 10
01 2141 221 1 003	FICA LMHP SPED - Elem	450.00	135.09	0.00	0.00	0.00	
01 2141 221 2 001	FICA - LMHP SPED Sec	1,500.00	236.07	0.00	0.00	0.00	
01 2141 231 1 003	Retirement LMHP SPED - Elem	600.00	272.85	0.00	0.00	0.00	
01 2141 231 2 001	Retirement LMHP SPED - Sec	2,000.00	476.70	0.00	0.00	0.00	
01 2141 271 1 003	Work Comp - LMHP SPED Elem	65.00	90.56	0.00	0.00	0.00	
01 2141 271 2 001	Work Comp LMHP SPED - Sec	250.00	240.63	0.00	0.00	0.00	
01 2141 591 1 003	Psych Svcs-SPED Elem: Purchased from ESU	0.00	1,199.26	20,000.00	4,892.88	75.54	
01 2141 591 2 001	Psych Svcs-SPED Sec: Purchased from ESU	0.00	3,889.34	25,000.00	0.00	100.00	
2141 Psychological Svcs - SPED school age	Total	38,965.00	16,970.96	45,000.00	4,892.88	89.13	
2142 Psychological Svcs: SPED Ages 3-5							
01 2142 111 3 005	Salary LMHP SPED - PreK	5,600.00	0.00	0.00	0.00	0.00	
01 2142 211 3 005	Group Insurance - LMHP SPED PreK	2,000.00	(293.61)	0.00	0.00	0.00	
01 2142 221 3 005	FICA - LMHP SPED PreK	500.00	0.00	0.00	0.00	0.00	
01 2142 231 3 005	Retirement - LMHP SPED PreK	600.00	0.00	0.00	0.00	0.00	
01 2142 271 3 005	Work Comp - LMHP SPED PreK	70.00	0.00	0.00	0.00	0.00	
01 2142 591 3 005	Psych Svcs-SPED 3-5: Purchased from ESU	0.00	0.00	10,000.00	0.00	100.00	
2142 Psychological Svcs: SPED Ages 3-5	Total	8,770.00	(293.61)	10,000.00	0.00	100.00	
2151 Speech Pathology - SPED School Age							
01 2151 591 1 003	Speech Path-SPED Svcs Purchased from ESU or dist-Elem	53,600.00	9,637.54	65,000.00	10,584.01	83.72	
01 2151 591 2 001	Speech Path-SPED Svcs Purchased from ESU or dist-sec	8,000.00	4,402.46	25,000.00	4,729.57	81.08	
2151 Speech Pathology - SPED School Age	Total	61,600.00	14,040.00	90,000.00	15,313.58	82.98	
2152 Speech Pathology - SPED Ages 3-5							
01 2152 591 3 005	Speech Path-SPED Svcs Purchased from ESU or dist-PreK	18,400.00	2,292.85	25,000.00	3,749.50	85.00	
2152 Speech Pathology - SPED Ages 3-5	Total	18,400.00	2,292.85	25,000.00	3,749.50	85.00	
2153 SPEECH PATHOLOGY - SPED Ages 0-2							
01 2153 591 3 005	Speech Path-SPED Svcs Purchased from ESU or dist-0-2	0.00	2,052.44	10,000.00	1,348.85	86.51	
2153 SPEECH PATHOLOGY - SPED Ages 0-2	Total	0.00	2,052.44	10,000.00	1,348.85	86.51	
2161 Occupational Therapy - SPED School Age							
01 2161 334 1 003	Mileage Paid - Other - SPED OT Elem	0.00	0.00	1,500.00	706.55	52.90	
01 2161 334 2 001	Mileage Paid - Other - SPED OT Sec	0.00	0.00	1,500.00	288.41	80.77	
01 2161 340 1 003	O/T SPED Elem - Other Professional Svcs	0.00	0.00	10,000.00	4,758.75	52.41	
01 2161 340 2 001	O/T SPED Sec - Other Professional Svcs	0.00	0.00	8,000.00	1,790.10	77.62	
01 2161 591 1 003	O/T SPED elem - Svcs Purchased from ESU or district	0.00	1,303.64	0.00	253.00	0.00	
01 2161 591 2 001	O/T SPED Sec - Svcs Purchased from ESU or district	0.00	122.36	0.00	0.00	0.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 11
2161	Occupational Therapy - SPED School Age	Total	0.00	1,426.00	21,000.00	7,796.81	62.87
2162	Occupational Therapy - SPED ages 3-5						
01 2162 334 3 005	Mileage Paid - Other - SPED OT 3-5	0.00	0.00	1,500.00	184.24	87.72	
01 2162 340 3 005	O/T SPED 3-5 - Other Professional Svcs	0.00	0.00	9,000.00	1,941.30	78.43	
01 2162 591 3 005	O/T SPED 3-5 - Svcs Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
2162	Occupational Therapy - SPED ages 3-5	Total	0.00	0.00	10,500.00	2,125.54	79.76
2163	Occupational Therapy - SPED ages 0-2						
01 2163 334 3 005	Mileage Paid - Other - SPED OT 0-2	0.00	0.00	1,500.00	0.00	100.00	
01 2163 340 3 005	O/T SPED 0-2 - Other Professional Svcs	0.00	0.00	6,000.00	0.00	100.00	
01 2163 591 3 005	OT SPED 0-2 - Svc Purchased from ESU or district	0.00	150.30	0.00	0.00	0.00	
2163	Occupational Therapy - SPED ages 0-2	Total	0.00	150.30	7,500.00	0.00	100.00
2171	Physical Therapy - SPED school age						
01 2171 334 1 003	Mileage Paid - Other - SPED PT Elem	0.00	0.00	1,000.00	691.91	30.81	
01 2171 334 2 001	Mileage Paid - Other - SPED PT Sec	0.00	0.00	1,000.00	43.80	95.62	
01 2171 340 1 003	P/T SPED Elem - Other Professional Svcs	0.00	0.00	25,000.00	6,291.00	74.84	
01 2171 340 2 001	P/T SPED Sec - Other Professional Svcs	0.00	0.00	10,000.00	893.70	91.06	
01 2171 591 1 003	P/T SPED elem - Svcs Purchased from ESU or district	0.00	3,074.40	0.00	104.40	0.00	
01 2171 591 2 001	P/T SPED sec - Svcs Purchased from ESU or district	0.00	892.80	0.00	0.00	0.00	
2171	Physical Therapy - SPED school age	Total	0.00	3,967.20	37,000.00	8,024.81	78.31
2172	Physical Therapy - SPED ages 3-5						
01 2172 334 3 005	Mileage Paid - Other - SPED PT 3-5	0.00	0.00	1,000.00	222.27	77.77	
01 2172 340 3 005	P/T SPED 3-5 - Other Professional Svcs	0.00	0.00	8,000.00	2,189.70	72.63	
01 2172 591 3 005	P/T SPED 3-5 - Svcs Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
2172	Physical Therapy - SPED ages 3-5	Total	0.00	0.00	9,000.00	2,411.97	73.20
2173	Physical Therapy - SPED Ages 0-2						
01 2173 334 3 005	Mileage Paid - Other - SPED PT 0-2	0.00	0.00	1,500.00	60.42	95.97	
01 2173 340 3 005	P/T SPED 0-2 - Other Professional Svcs	0.00	0.00	12,000.00	776.25	93.53	
01 2173 591 3 005	P/T SPED 0-2 - Svcs Purchased from ESU or district	0.00	3,510.00	0.00	0.00	0.00	
2173	Physical Therapy - SPED Ages 0-2	Total	0.00	3,510.00	13,500.00	836.67	93.80
2181	Visually Impaired/Vision Services						
01 2181 591 1 003	Visually Impaired Svc-Elem: Purchased from ESU	0.00	0.00	0.00	1,523.20	0.00	
2181	Visually Impaired/Vision Services	Total	0.00	0.00	0.00	1,523.20	0.00
2182	Visually Impaired Svc - SPED ages 3-5						
01 2182 591 3 005	Visually Impaired Svc SPED 3-5 -Svcs Purch from ESU or district	0.00	1,087.02	10,000.00	1,501.95	84.98	
2182	Visually Impaired Svc - SPED ages 3-5	Total	0.00	1,087.02	10,000.00	1,501.95	84.98
2190	OTHER PUPIL SUPPORT SERVICES						

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01 2190 110 000	Clerical Salaries - AD	45,000.00	6,718.77	50,000.00	10,183.33	79.63	
01 2190 116 000	Salaries AD	74,000.00	18,500.01	0.00	0.00	0.00	
01 2190 120 000	Community Coach Salary	22,000.00	1,583.12	43,000.00	9,635.68	77.59	
01 2190 130 000	Clerical OT - AD	0.00	555.67	0.00	0.00	0.00	
01 2190 150 000	Non Instructional staff wages - Activity	5,215.00	4,072.30	6,100.00	10,124.26	(65.97)	
01 2190 151 000	Activity Salaries - Teachers	168,385.00	42,008.14	195,000.00	46,124.01	76.35	
01 2190 156 000	Activity Salaries - Prof Staff	8,000.00	1,955.64	0.00	0.00	0.00	
01 2190 210 000	Insurance - AD Clerical	420.00	105.00	0.00	0.00	0.00	
01 2190 216 000	Insurance - AD	420.00	105.00	0.00	0.00	0.00	
01 2190 220 000	FICA -- Activity Comm Coach/AD clerical	5,200.00	708.17	4,100.00	2,275.63	44.50	
01 2190 221 000	FICA - Activity Teachers	14,000.00	3,213.72	15,000.00	3,523.97	76.51	
01 2190 226 000	FICA - Activity Prof Staff	6,500.00	1,306.68	0.00	0.00	0.00	
01 2190 230 000	Retirement - Activity AD Clerical	4,500.00	894.28	1,200.00	1,204.45	(0.37)	
01 2190 231 000	Retirement Contributions - Activity Teachers	17,000.00	4,149.42	19,000.00	4,556.11	76.02	
01 2190 236 000	Retirement Contributions - Activity Prof Staff	7,500.00	2,020.56	0.00	0.00	0.00	
01 2190 271 000	Work Comp - Activities	3,050.00	3,040.49	3,000.00	1,667.14	44.43	
01 2190 340 2001	PUPIL SUPPORT - Other Professional Services	0.00	0.00	0.00	1,015.10	0.00	
01 2190 490 000	DNU - Other Purchased Property Svcs - Activity	0.00	0.00	0.00	0.00	0.00	
01 2190 580 000	Travel Exp - AD	0.00	0.00	500.00	0.00	100.00	
01 2190 610 000	Supplies - AD	0.00	53.50	1,000.00	0.00	100.00	
01 2190 626 000	DNU - Gas & Oil - Activity	0.00	0.00	0.00	0.00	0.00	
01 2190 810 000	Dues and Fees - AD	0.00	76.50	100.00	0.00	100.00	
01 2190 890 000	Misc. Exp - AD	0.00	0.00	100.00	0.00	100.00	
2190	OTHER PUPIL SUPPORT SERVICES	Total	381,190.00	91,066.97	338,100.00	90,309.68	73.29
2211	SCHOOL IMPROVEMENT						
01 2211 580 000	Travel Exp - School Improvement	1,000.00	0.00	1,000.00	0.00	100.00	
01 2211 810 000	Accreditation - DUES AND FEES - District	0.00	0.00	1,500.00	0.00	100.00	
01 2211 810 1003	Accreditation - DUES AND FEES - Elem	0.00	0.00	1,500.00	0.00	100.00	
01 2211 810 2001	Accreditation - DUES AND FEES - Sec	0.00	0.00	1,500.00	0.00	100.00	
01 2211 810 3005	Accreditation - DUES AND FEES - PreK	0.00	0.00	1,500.00	0.00	100.00	
01 2211 890 000	Accreditation Exp - School Improvement	5,000.00	0.00	0.00	0.00	0.00	
2211	SCHOOL IMPROVEMENT	Total	6,000.00	0.00	7,000.00	0.00	100.00

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 13
2212	INSTRUCTION & CURRICULUM DEVELOPMENT						
01 2212 151 0 000	Salary DAC	5,000.00	1,250.01	5,000.00	1,250.01	75.00	
01 2212 151 1 003	Salary Curriculum Director	0.00	0.00	2,500.00	624.99	75.00	
01 2212 221 0 000	FICA - DAC	400.00	95.62	400.00	95.61	76.10	
01 2212 221 1 003	FICA Curriculum Director	0.00	0.00	200.00	47.82	76.09	
01 2212 231 0 000	Retirement - DAC	500.00	123.45	500.00	123.48	75.30	
01 2212 231 1 003	Retirement - Curriculum Director	0.00	0.00	250.00	61.74	75.30	
01 2212 271 0 000	Work Comp - DAC	60.00	55.88	50.00	39.93	20.14	
01 2212 580 0 000	Travel Exp - DAC	500.00	0.00	1,000.00	0.00	100.00	
2212	INSTRUCTION & CURRICULUM DEVELOPMENT	Total	6,460.00	1,524.96	9,900.00	2,243.58	77.34
2213	INSTRUCTIONAL STAFF TRAINING						
01 2213 151 1 003	Professional Dev - Teachers Elem	500.00	0.00	5,000.00	0.00	82.30	
01 2213 151 2 001	Professional Dev - Teachers Sec	3,000.00	0.00	5,000.00	0.00	100.00	
01 2213 151 3 005	Professional Dev - Teachers PreK	500.00	0.00	5,000.00	0.00	100.00	
01 2213 221 1 003	FICA - PD Teachers Elem	40.00	0.00	500.00	0.00	100.00	
01 2213 221 2 001	FICA - PD- Teachers Sec	250.00	0.00	500.00	0.00	100.00	
01 2213 221 3 005	FICA - PD Teachers PreK	40.00	0.00	500.00	0.00	100.00	
01 2213 231 1 003	Retirement Prof Dev - Teachers Elem	50.00	0.00	500.00	0.00	100.00	
01 2213 231 2 001	Retirement Prof Dev - Teachers Sec	300.00	0.00	500.00	0.00	100.00	
01 2213 231 3 005	Retirement Prof Dev - Teachers PreK	50.00	0.00	500.00	0.00	100.00	
01 2213 330 0 000	EMPLOYEE TRAINING & DEV SVCS	500.00	0.00	1,000.00	150.00	85.00	
2213	INSTRUCTIONAL STAFF TRAINING	Total	5,230.00	0.00	19,000.00	150.00	94.55
2220	LIBRARY/MEDIA SERVICES						
01 2220 111 0 000	Salary Librarian	29,000.00	7,170.63	30,000.00	7,598.09	74.67	
01 2220 112 1 003	Library Para Salary - Elem	24,000.00	6,777.41	15,000.00	3,926.56	73.82	
01 2220 112 2 001	Library Para - Sec	23,000.00	5,733.89	5,000.00	2,318.46	53.63	
01 2220 132 1 003	Library Para OT - Elem	1,100.00	362.65	0.00	0.00	0.00	
01 2220 132 2 001	Library Para OT - Sec	500.00	0.00	0.00	0.00	0.00	
01 2220 212 1 003	Group Insurance - Library Para	0.00	0.00	200.00	39.67	80.17	
01 2220 221 0 000	FICA - Library - Teachers/Prof Staff	2,600.00	648.96	2,800.00	651.06	76.75	
01 2220 222 1 003	FICA Library Para - Elem	2,000.00	546.21	1,200.00	296.19	75.32	
01 2220 222 2	FICA Library Para - Sec.	2,000.00	438.64	500.00	177.36	64.53	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 14
001							
01 2220 231 0 000	Retirement Contributions Library Teacher/Prof Staff	3,000.00	708.30	3,000.00	750.52	74.98	
01 2220 232 1 003	Retirement Library Para - Elem	2,500.00	705.28	1,500.00	387.86	74.14	
01 2220 232 2 001	Retirement Library Para - Sec.	2,300.00	566.38	500.00	229.02	54.20	
01 2220 271 0 000	Work Comp - Librarian	580.00	577.53	500.00	211.33	57.73	
01 2220 271 1 003	Work Comp - Library Elem	300.00	280.40	300.00	100.97	66.34	
01 2220 281 0 000	Fringe Benefit Stipend	5,300.00	1,312.50	5,250.00	1,312.50	75.00	
01 2220 580 0 000	Travel Exp - Library	200.00	0.00	500.00	0.00	100.00	
01 2220 610 1 003	Elem Library Supplies	2,000.00	0.00	4,000.00	0.00	100.00	
01 2220 610 2 001	Sec Library Supplies	2,000.00	0.00	4,000.00	0.00	96.86	
01 2220 640 1 003	Library Books Elem	3,000.00	1,545.52	5,000.00	1,965.52	60.69	
01 2220 640 2 001	Library Books Sec	3,000.00	2,534.12	5,000.00	2,574.12	48.52	
01 2220 641 0 000	Digital Instructional Materials	0.00	0.00	0.00	181.35	0.00	
01 2220 643 0 000	Web/Cloud based software - Library Dist	500.00	528.35	1,000.00	0.00	100.00	
01 2220 643 1 003	Web/Cloud based software - Library Elem	3,000.00	945.00	2,000.00	0.00	100.00	
01 2220 643 2 001	Web/Cloud based software - Library Sec.	3,000.00	945.00	2,000.00	0.00	100.00	
01 2220 735 0 000	Tech Software >5000 - Library	5,000.00	0.00	10,000.00	0.00	100.00	
01 2220 810 0 000	Dues and Fees - Library	500.00	0.00	1,000.00	0.00	100.00	
2220 LIBRARY/MEDIA SERVICES	Total	120,380.00	32,326.77	100,250.00	22,720.58	77.21	
2230 INSTRUCTION-RELATED TECHNOLOGY							
01 2230 112 1 003	Computer Para Salaries - Elem	35,000.00	8,736.48	20,000.00	4,865.75	75.67	
01 2230 114 0 000	Technology Assistants Salaries	45,900.00	8,504.26	42,000.00	6,978.52	83.38	
01 2230 132 1 003	Computer Para OT - Elem	3,200.00	538.29	0.00	116.06	0.00	
01 2230 212 1 003	Group Insurance Computer Paras - Elem	9,000.00	2,217.78	4,300.00	1,121.77	73.91	
01 2230 222 1 003	FICA Computer Paras - Elem	3,000.00	378.20	1,500.00	344.88	77.01	
01 2230 224 0 000	FICA Technical Staff	3,600.00	650.57	3,200.00	533.86	83.32	
01 2230 232 1 003	Retirement Computer Paras - Elem	3,800.00	916.15	2,000.00	490.40	75.48	
01 2230 234 0 000	Retirement Contributions Technical Staff	4,500.00	840.03	4,100.00	689.33	83.19	
01 2230 271 0 000	Work Comp - Tech Dist	0.00	0.00	650.00	258.29	60.26	
01 2230 271 1 003	Work Comp - Tech Elem	670.00	664.24	650.00	140.88	78.33	
01 2230 320 0 000	DNU - Professional Development - Tech	200.00	0.00	0.00	0.00	0.00	
01 2230 330 0 000	Professional Development - Tech	0.00	0.00	1,000.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 15
01 2230 340 1 003	Repairs Elem Tech	500.00	0.00	1,000.00	0.00	100.00	
01 2230 340 2 001	Repairs Sec Tech	500.00	0.00	1,000.00	0.00	100.00	
01 2230 432 0 000	Technology Contracted Services	70,000.00	20,020.00	90,000.00	21,210.00	70.29	
01 2230 580 0 000	Travel Exp - Tech	200.00	526.92	2,000.00	0.00	100.00	
01 2230 610 0 000	Supplies Tech	1,200.00	0.00	3,000.00	59.76	98.01	
01 2230 643 0 000	Web/Cloud based software	3,000.00	0.00	1,000.00	0.00	100.00	
01 2230 650 0 000	Supplies-Technology Related	7,500.00	0.00	10,000.00	436.30	95.64	
01 2230 734 0 000	Tech Related Hardware >5000	10,500.00	0.00	15,000.00	0.00	100.00	
01 2230 735 0 000	Tech Software >5000	5,000.00	0.00	10,000.00	0.00	100.00	
01 2230 810 0 000	Dues and Fees - Tech	200.00	0.00	1,000.00	0.00	100.00	
01 2230 890 0 000	Misc Expense - Tech	500.00	0.00	1,000.00	0.00	100.00	
2230 INSTRUCTION-RELATED TECHNOLOGY	Total	207,970.00	43,992.92	214,400.00	37,245.80	80.05	
2310 BOARD OF EDUCATION							
01 2310 310 0 000	Official/Admin Services - BOE	8,000.00	0.00	500.00	0.00	100.00	
01 2310 350 0 000	Advertising And Printing - BOE	1,000.00	0.00	1,000.00	0.00	100.00	
01 2310 520 0 000	District Liability Insurance	17,000.00	16,882.97	21,000.00	20,349.30	3.10	
01 2310 580 0 000	Travel Exp - BOE	2,000.00	62.23	10,000.00	510.00	94.90	
01 2310 610 0 000	Supplies - BOE	1,000.00	420.00	1,000.00	12.89	98.71	
01 2310 810 0 000	Dues And Fees - BOE	15,000.00	1,290.21	20,000.00	4,112.60	79.44	
01 2310 890 0 000	Misc Expense - BOE	500.00	0.00	500.00	0.00	100.00	
2310 BOARD OF EDUCATION	Total	44,500.00	18,655.41	54,000.00	24,984.79	53.73	
2320 EXECUTIVE ADMINISTRATION							
01 2320 105 0 000	Superintendent Salary	130,000.00	32,499.99	75,000.00	18,750.00	75.00	
01 2320 110 0 000	Clerical Salaries - Supt	85,000.00	20,170.70	48,000.00	12,118.47	74.75	
01 2320 130 0 000	Clerical OT - Supt	6,000.00	377.90	1,000.00	564.98	43.50	
01 2320 210 0 000	Group Insurance Clerical - Supt	400.00	292.26	820.00	0.00	100.00	
01 2320 215 0 000	Group Insurance - Supt	19,500.00	4,555.20	0.00	0.00	0.00	
01 2320 220 0 000	FICA Clerical - Supt	7,000.00	1,114.65	3,700.00	948.11	74.38	
01 2320 225 0 000	FICA - Supt	10,000.00	2,185.11	5,800.00	1,434.39	75.27	
01 2320 230 0 000	Retirement Clerical - Supt	9,000.00	2,029.75	4,700.00	1,252.84	73.34	
01 2320 235 0 000	Retirement - Supt	13,000.00	3,210.27	0.00	0.00	0.00	
01 2320 271 0 000	Work Comp - Supt	2,300.00	2,271.95	1,000.00	751.39	24.86	

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01 2320 285 0 000	Health Benefits (HSA) - Supt	3,000.00	736.77	0.00	0.00	0.00	
01 2320 320 0 000	Professional Development - Supt	0.00	0.00	0.00	0.00	0.00	
01 2320 330 0 000	Professional Development - Supt/office	3,000.00	0.00	1,000.00	0.00	100.00	
01 2320 350 0 000	ADVERTISING /PRINTING	0.00	1,350.00	1,000.00	0.00	100.00	
01 2320 531 0 000	POSTAGE - Superintendent	0.00	0.00	0.00	0.00	0.00	
01 2320 580 0 000	Travel Exp - Supt	4,500.00	724.68	1,000.00	341.01	65.90	
01 2320 610 0 000	Office Supplies - Supt	2,552.00	1,346.28	1,900.00	412.76	78.28	
01 2320 643 0 000	Web/Cloud based software - Supt	3,000.00	0.00	3,000.00	0.00	100.00	
01 2320 650 0 000	Supplies-Technology Related - Supt	1,000.00	0.00	1,000.00	0.00	100.00	
01 2320 733 0 000	Furniture & Fixtures >5000 - Supt	5,000.00	0.00	5,000.00	0.00	100.00	
01 2320 735 0 000	Tech Software >5000 - Supt	5,000.00	0.00	5,000.00	0.00	100.00	
01 2320 810 0 000	Dues And Fees - Supt	3,500.00	469.00	1,200.00	1,031.50	14.04	
01 2320 890 0 000	Misc Expense - Supt	1,000.00	0.00	500.00	0.00	100.00	
2320 EXECUTIVE ADMINISTRATION	Total	313,752.00	73,334.51	160,620.00	37,605.45	76.59	
2330 DISTRICT LEGAL SERVICES							
01 2330 317 0 000	LEGAL SERVICES	15,000.00	1,907.50	70,000.00	1,299.00	98.14	
2330 DISTRICT LEGAL SERVICES	Total	15,000.00	1,907.50	70,000.00	1,299.00	98.14	
2410 OFFICE OF THE PRINCIPAL							
01 2410 110 1 003	Clerical Salaries- Elem Principal	43,000.00	11,073.70	47,000.00	11,791.55	74.91	
01 2410 110 2 001	Clerical Salaries - Sec Principal	41,000.00	10,284.70	44,000.00	9,821.14	77.68	
01 2410 111 1 003	Principal Salary - Elem	91,500.00	22,875.00	92,000.00	23,000.01	75.00	
01 2410 111 2 001	Principal Salary - Sec	94,200.00	23,550.00	75,000.00	18,750.00	75.00	
01 2410 111 3 005	Principal Salary - PreK	94,200.00	23,550.00	94,700.00	23,675.01	75.00	
01 2410 130 1 003	Clerical OT - Elem Principal	5,000.00	0.00	1,000.00	0.00	100.00	
01 2410 130 2 001	Clerical OT - Sec Principal	3,500.00	1,134.03	0.00	73.32	0.00	
01 2410 210 1 003	Group Insurance Clerical - Elem Principal	0.00	105.00	0.00	0.00	0.00	
01 2410 210 2 001	Group Insurance Clerical - Sec Principal	350.00	187.26	0.00	10.27	0.00	
01 2410 211 1 003	Group Insurance - Elem Principal	21,000.00	5,241.27	23,000.00	5,588.40	75.70	
01 2410 211 2 001	Group Insurance - Sec Principal	21,000.00	5,054.69	0.00	0.00	0.00	
01 2410 220 1 003	FICA Clerical - Elem Principal	3,600.00	588.96	4,000.00	896.33	77.59	
01 2410 220 2 001	FICA Clerical - Sec Principal	3,400.00	597.03	3,300.00	756.84	77.07	
01 2410 221 1 003	FICA Elem Principal	7,000.00	1,295.61	7,100.00	1,714.86	75.85	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 17
01 2410 221 2 001	FICA Sec Principal	7,300.00	1,342.92	5,800.00	1,434.36	75.27	
01 2410 221 3 005	FICA PreK Principal	7,300.00	1,771.59	7,300.00	1,771.64	75.73	
01 2410 230 1 003	Retirement Clerical - Elem Principal	4,600.00	1,093.84	5,000.00	1,164.74	76.71	
01 2410 230 2 001	Retirement Clerical - Sec Principal	4,500.00	1,127.91	4,300.00	977.34	77.27	
01 2410 231 1 003	Retirement Elem Principal	9,200.00	2,259.54	9,100.00	2,271.87	75.03	
01 2410 231 2 001	Retirement - Sec Principal	9,400.00	2,326.26	0.00	0.00	0.00	
01 2410 231 3 005	Retirement PreK Principal	9,400.00	2,326.23	9,400.00	2,338.56	75.12	
01 2410 271 1 003	Work Comp - Elem Principal	1,520.00	1,514.46	2,000.00	1,009.68	49.52	
01 2410 271 2 001	Work Comp - Sec Principal	1,460.00	1,454.92	1,000.00	704.42	29.56	
01 2410 271 3 005	Work Comp - PreK Principal	1,040.00	1,038.73	1,000.00	610.50	38.95	
01 2410 330 1 003	Professional Development - Elem Principal	2,200.00	0.00	2,000.00	25.00	89.25	
01 2410 330 2 001	Professional Development - Sec Principal	2,200.00	0.00	2,000.00	0.00	100.00	
01 2410 330 3 005	Professional Development - PreK Principal	2,200.00	0.00	2,000.00	90.35	95.48	
01 2410 580 1 003	Travel Exp - Elem Principal	2,000.00	0.00	2,000.00	66.33	96.68	
01 2410 580 2 001	Travel Exp - Sec Principal	2,000.00	49.09	2,000.00	238.99	88.05	
01 2410 580 3 005	Travel Exp - PreK Principal	2,000.00	49.09	2,000.00	0.00	100.00	
01 2410 610 1 003	Supplies Elem Prin	1,000.00	59.21	1,000.00	12.99	98.70	
01 2410 610 2 001	Supplies Sec Prin	1,000.00	229.84	1,000.00	0.00	100.00	
01 2410 610 3 005	Supplies PreK Principal	1,000.00	169.99	1,000.00	0.00	100.00	
01 2410 643 1 003	Web/Cloud based software - Elem Principal	500.00	0.00	1,000.00	99.00	90.10	
01 2410 643 2 001	Web/Cloud based software - Sec Principal	500.00	0.00	1,000.00	0.00	100.00	
01 2410 643 3 005	Web/Cloud based software - PreK Principal	500.00	0.00	1,000.00	0.00	100.00	
01 2410 650 1 003	Supplies-Technology Related - Elem Principal	500.00	0.00	1,000.00	0.00	100.00	
01 2410 650 2 001	Supplies-Technology Related - Sec Principal	500.00	0.00	1,000.00	0.00	100.00	
01 2410 650 3 005	Supplies-Technology Related - PreK Principal	500.00	0.00	1,000.00	0.00	100.00	
01 2410 734 1 003	Tech Related Hardware >5000 - Elem Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 734 2 001	Tech Related Hardware >5000 - Sec Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 810 1 003	Dues and Fees - Elem Principal	500.00	445.00	1,000.00	60.00	55.50	
01 2410 810 2 001	Dues and Fees - Sec Principal	500.00	445.00	1,000.00	0.00	100.00	
01 2410 810 3 005	Dues and Fees - PreK Principal	500.00	385.00	1,000.00	0.00	100.00	
2410 OFFICE OF THE PRINCIPAL	Total	504,570.00	123,625.87	460,000.00	108,953.50	76.19	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 18
2510	FISCAL SERVICES						
01 2510 116 0 000	Business Manager--Salary	73,500.00	18,375.00	76,000.00	18,926.25	75.10	
01 2510 216 0 000	Group Insurance - Business Manager	420.00	105.00	0.00	0.00	0.00	
01 2510 226 0 000	FICA - Business Manager	5,700.00	1,101.60	5,800.00	1,397.73	75.90	
01 2510 236 0 000	Retirement - Business Manager	7,300.00	1,815.06	7,600.00	1,869.51	75.40	
01 2510 271 0 000	Work Comp - Business Mgr	815.00	811.13	750.00	493.10	34.25	
01 2510 315 0 000	Audit	20,000.00	15,963.54	20,000.00	16,647.90	16.76	
01 2510 320 0 000	Professional Educational Services	0.00	0.00	0.00	0.00	0.00	
01 2510 340 0 000	Other Professional Services	9,000.00	26.00	4,000.00	245.50	93.86	
01 2510 350 0 000	Advertising/Printing	8,000.00	1,325.63	6,000.00	754.22	87.43	
01 2510 351 0 000	Data-Processing & Coding Services	100.00	10.86	50.00	7.29	85.42	
01 2510 382 0 000	Distance Ed/Telecommunications	750.00	12.97	0.00	0.00	0.00	
01 2510 531 0 000	Postage General	5,000.00	622.79	3,500.00	182.38	94.79	
01 2510 580 0 000	Travel Exp - General	2,000.00	49.09	2,000.00	59.10	97.05	
01 2510 610 0 000	Supplies General	3,000.00	39.49	1,500.00	570.25	61.98	
01 2510 643 0 000	Web/Cloud based software - Fiscal Svcs	10,000.00	0.00	25,000.00	3,750.84	85.00	
01 2510 650 0 000	Supplies-Tech Related - Fiscal Svcs	500.00	0.00	1,000.00	572.39	42.76	
01 2510 733 0 000	Furniture/Fixtures >5000	5,000.00	0.00	5,000.00	0.00	100.00	
01 2510 735 0 000	Tech Software >5000	5,000.00	0.00	0.00	0.00	0.00	
01 2510 810 0 000	Dues and Fees - Fiscal Svcs	5,000.00	427.63	6,000.00	486.08	90.23	
01 2510 890 0 000	Misc Expense - Fiscal Svcs	2,000.00	0.00	1,000.00	0.00	66.67	
2510	FISCAL SERVICES	Total	163,085.00	40,685.79	165,200.00	45,962.54	71.87
2540	Planning/Research/Dev/Evaluation Svcs						
01 2540 340 0 000	Planning/Research Services	0.00	0.00	15,000.00	7,300.00	51.33	
2540	Planning/Research/Dev/Evaluation Svcs	Total	0.00	0.00	15,000.00	7,300.00	51.33
2580	Administrative Technology Services						
01 2580 735 0 000	Admin Tech Svcs - Tech Software	0.00	14,759.00	10,000.00	5,739.00	42.61	
2580	Administrative Technology Services	Total	0.00	14,759.00	10,000.00	5,739.00	42.61
2610	OPERATION OF BUILDINGS						
01 2610 110 0 000	Custodian Salary - District	0.00	0.00	0.00	0.00	0.00	
01 2610 431 0 000	Repairs and Maintenance	5,000.00	0.00	5,000.00	0.00	92.00	
01 2610 520 0 000	Property Insurance	89,700.00	89,609.61	95,000.00	90,893.54	4.32	
01 2610 610 0 000	R&M Bldg OP Supplies - District	7,000.00	1,027.62	10,000.00	3,539.97	29.18	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 19
01 2610 610 1 003	R&M Bldg OP Supplies - Elem	10,000.00	5,858.14	20,000.00	676.07	96.62	
01 2610 610 2 001	R&M Bldg OP Supplies - Sec	12,000.00	5,809.59	25,000.00	2,691.95	85.50	
01 2610 610 3 005	R&M Bldg OP Supplies - PreK	7,000.00	2,435.91	10,000.00	0.00	90.32	
01 2610 621 1 003	Utility Energy Services - Elem	150,000.00	28,611.68	125,000.00	29,134.77	70.98	
01 2610 621 2 001	Utility Energy Svcs - Sec	75,000.00	12,934.37	85,000.00	17,307.99	73.20	
01 2610 621 3 005	Utility Energy Svcs - PreK	15,000.00	3,011.89	20,000.00	2,927.56	81.02	
01 2610 733 0 000	Building OP - Furn/Fixtures >5000	0.00	0.00	10,000.00	0.00	100.00	
2610	OPERATION OF BUILDINGS	Total	370,700.00	149,298.81	405,000.00	147,171.85	58.86
2620	MAINTENANCE OF BUILDINGS						
01 2620 110 0 000	Dist Maintenance Salaries	170,000.00	33,556.19	165,000.00	29,948.63	81.85	
01 2620 110 1 003	Custodian Salaries - Elem	70,000.00	15,264.30	36,000.00	4,710.69	86.91	
01 2620 110 2 001	Custodian Salaries - Sec.	75,000.00	18,235.56	36,000.00	15,584.48	56.71	
01 2620 110 3 005	Custodian Salaries - PreK	15,000.00	2,499.08	15,000.00	2,215.64	85.23	
01 2620 130 0 000	Dist Maintenance OT	21,000.00	5,063.72	15,000.00	1,161.32	92.26	
01 2620 130 1 003	Custodian OT - Elem	3,000.00	721.25	15,000.00	602.63	95.98	
01 2620 130 2 001	Custodian OT - Sec.	2,000.00	799.68	15,000.00	443.89	97.04	
01 2620 210 0 000	Group Insurance - Dist. Maintenance	18,000.00	5,139.82	25,000.00	4,033.62	83.87	
01 2620 210 1 003	Group Insurance - Custodian Elem	8,500.00	4,435.56	10,000.00	726.19	92.74	
01 2620 210 2 001	Group Insurance - Custodian Sec	8,500.00	4,435.56	10,000.00	3,049.93	69.50	
01 2620 220 0 000	FICA - Dist Maintenance	15,000.00	2,485.80	16,000.00	2,309.95	85.56	
01 2620 220 1 003	FICA - Custodian Elem	5,600.00	740.44	5,000.00	400.34	91.99	
01 2620 220 2 001	FICA - Custodian Sec	6,000.00	920.41	5,000.00	1,196.44	76.07	
01 2620 220 3 005	FICA - Custodian PreK	1,200.00	191.18	2,000.00	169.51	91.52	
01 2620 230 0 000	Retirement - Dist Maintenance	20,000.00	3,807.72	18,000.00	3,061.25	82.99	
01 2620 230 1 003	Retirement - Custodian Elem	7,200.00	1,579.03	6,000.00	524.87	91.25	
01 2620 230 2 001	Retirement - Custodian Sec	8,000.00	1,880.26	6,000.00	1,581.59	73.64	
01 2620 271 0 000	Work Comp - Dist Cust/Maint	1,580.00	1,574.23	2,000.00	1,916.94	4.15	
01 2620 271 1 003	Work Comp - Elem Cust/Maint	700.00	693.72	500.00	0.00	100.00	
01 2620 271 2 001	Work Comp - Sec Cust/Maint	670.00	666.74	1,000.00	281.90	71.81	
01 2620 271 3 005	Work Comp - PreK Cust/Maint	100.00	99.67	200.00	56.38	71.81	
01 2620 340 0 000	Contract Services Bldg OP - District	5,000.00	0.00	10,000.00	0.00	94.00	
01 2620 340 1	Contract Services Bldg OP - Elem	10,000.00	7,463.00	25,000.00	258.00	85.25	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 20
003							
01 2620 340 2 001	Contract Services Bldg OP - Sec	3,000.00	3,570.40	15,000.00	258.00	98.28	
01 2620 340 3 005	Contract Services Bldg OP - PreK	1,000.00	389.00	2,000.00	0.00	100.00	
01 2620 431 0 000	Non Technology Repair/Maintenance	42,000.00	43,565.82	200,000.00	520.91	99.74	
01 2620 610 0 000	Custodial Supplies - Dist	5,000.00	958.84	15,000.00	3,222.55	74.06	
01 2620 610 1 003	Custodial Supplies - Elem	20,000.00	3,364.43	20,000.00	2,596.13	79.63	
01 2620 610 2 001	Custodial Supplies - Sec	20,000.00	3,223.32	20,000.00	2,279.21	81.67	
01 2620 610 3 005	Custodial Supplies - PreK	5,000.00	854.11	10,000.00	167.18	96.03	
01 2620 720 0 000	Bldg Improv District	20,000.00	0.00	30,000.00	0.00	99.33	
01 2620 733 0 000	Maint-Furniture & Fixtures>5000	10,000.00	0.00	15,000.00	0.00	100.00	
01 2620 733 1 003	Furniture & Fixtures >5000 - Elem Bldg OP	5,000.00	5,839.54	15,000.00	0.00	100.00	
01 2620 733 2 001	Furniture & Fixtures >5000 - Sec Bldg OP	5,000.00	0.00	10,000.00	0.00	100.00	
01 2620 733 3 005	Furniture & Fixtures >5000 - PreK Bldg OP	5,000.00	0.00	10,000.00	0.00	100.00	
01 2620 890 0 000	Misc. Exp - Building Operations	5,000.00	0.00	5,000.00	35.00	99.30	
2620	MAINTENANCE OF BUILDINGS	Total	618,050.00	174,018.38	805,700.00	83,313.17	88.67
2630	Care & Upkeep of Grounds						
01 2630 431 2 001	Non Technology Repair/Maintenance	0.00	0.00	0.00	0.00	0.00	
01 2630 450 2 001	Care & Upkeep of Grounds - Construction Services	0.00	0.00	5,000.00	0.00	100.00	
01 2630 610 0 000	R&M - Grounds: Supplies/Materials	15,000.00	1,989.28	20,000.00	4,614.25	76.93	
2630	Care & Upkeep of Grounds	Total	15,000.00	1,989.28	25,000.00	4,614.25	81.54
2640	Care & Upkeep of Equipment						
01 2640 610 0 000	Equipment R&M - Supplies	0.00	470.16	10,000.00	1,715.55	82.84	
01 2640 810 0 000	Equipment R&M - Dues & Fees	0.00	0.00	2,000.00	100.00	95.00	
2640	Care & Upkeep of Equipment	Total	0.00	470.16	12,000.00	1,815.55	84.87
2650	Vehicle Operation, Mtnce, & Purchasing (other than student transp)						
01 2650 431 0 000	Vehicle - Non Tech Repair/Maint (other than student transp)	0.00	0.00	5,000.00	0.00	100.00	
01 2650 520 0 000	Vehicle Insurance (other than student)	2,400.00	2,358.56	4,000.00	2,441.92	38.95	
01 2650 610 0 000	Vehicle - Supplies (other than student transportation)	8,000.00	4,493.72	10,000.00	356.21	96.44	
01 2650 626 0 000	GAS AND OIL (other than student transportation)	0.00	0.00	5,000.00	1,526.95	69.46	
01 2650 731 0 000	Machinery Purchase (Other than student transportation)	0.00	0.00	15,000.00	0.00	100.00	
01 2650 732 0 000	Vehicle Purchase (other than student transportation)	100,000.00	0.00	0.00	0.00	0.00	
2650	Vehicle Operation, Mtnce, & Purchasing (other than student transp)	Total	110,400.00	6,852.28	39,000.00	4,325.08	88.91
2660	SECURITY						

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01 2660 432 1 003	Security - Tech Related Repairs/Mtnce - Elem	0.00	0.00	20,000.00	3,223.47	83.88	
01 2660 432 2 001	Security - Tech Related Repairs/Mtnce - Sec	0.00	0.00	20,000.00	7,114.97	64.43	
01 2660 490 0 000	Security - Other Services - District	7,500.00	0.00	60,000.00	0.00	97.33	
01 2660 610 0 000	Security - Supplies & Materials	0.00	75.00	20,000.00	0.00	100.00	
01 2660 643 0 000	Security - Web/Cloud based software	0.00	1,500.00	10,000.00	1,355.93	86.44	
01 2660 734 0 000	Security - Technology Related Hardware	0.00	0.00	15,000.00	0.00	100.00	
2660 SECURITY	Total	7,500.00	1,575.00	145,000.00	11,694.37	90.83	
2670 SAFETY							
01 2670 490 0 000	SAFETY - Other Purchased Property Services	0.00	1,425.34	8,000.00	1,349.70	83.13	
01 2670 610 0 000	SAFETY - Supplies & Materials	0.00	0.00	5,000.00	0.00	100.00	
2670 SAFETY	Total	0.00	1,425.34	13,000.00	1,349.70	89.62	
2710 REGULAR PUPIL TRANSPORTATION							
01 2710 110 0 000	Bus Driver Wages	75,000.00	27,611.88	130,000.00	17,770.21	86.33	
01 2710 130 0 000	Overtime Bus	5,000.00	4,063.13	5,000.00	597.52	88.05	
01 2710 220 0 000	FICA - Bus	6,300.00	2,415.98	11,000.00	1,367.78	87.57	
01 2710 230 0 000	Retirement - Bus	8,000.00	2,229.89	15,000.00	1,332.89	91.11	
01 2710 271 0 000	Work Comp - Bus	1,400.00	1,392.56	1,800.00	795.96	55.78	
01 2710 330 0 000	Bus - Prof Dev/Training	0.00	225.00	1,000.00	845.00	15.50	
01 2710 332 0 000	MILEAGE TO PARENTS	0.00	504.04	5,000.00	0.00	100.00	
01 2710 340 0 000	Other Professional Services - Student Transportation	0.00	0.00	1,000.00	486.00	51.40	
01 2710 431 0 000	Bus - Non Technology Repair/Maintenance	0.00	0.00	0.00	0.00	0.00	
01 2710 442 0 000	Rentals of Equipment & Vehicles	50,000.00	14,500.00	50,000.00	11,000.00	78.00	
01 2710 520 0 000	Vehicle Insurance (Student)	22,000.00	21,017.86	25,000.00	21,977.24	12.09	
01 2710 531 0 000	POSTAGE - Bus	0.00	10.20	50.00	0.00	100.00	
01 2710 610 0 000	Supplies	1,000.00	149.70	2,000.00	23.97	81.65	
01 2710 626 0 000	Gas And Oil	62,000.00	13,968.46	60,000.00	6,699.26	78.28	
01 2710 732 0 000	Vehicle Acquisition	0.00	0.00	0.00	0.00	0.00	
01 2710 739 0 000	Other Equipment >5000	15,000.00	0.00	10,000.00	0.00	100.00	
01 2710 890 0 000	Misc. Exp - Bus	7,000.00	1,323.00	5,000.00	0.00	99.86	
2710 REGULAR PUPIL TRANSPORTATION	Total	252,700.00	89,411.70	321,850.00	62,895.83	78.38	
2720 Bus Monitoring Services							
01 2720 110 0 000	Bus Monitor Wages	0.00	0.00	20,000.00	2,206.89	88.97	
01 2720 112 0 000	Bus Monitor Wages - Para	0.00	0.00	0.00	2,500.82	0.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 22
01 2720 132 0 000	Overtime - Bus Monitor - Para	0.00	0.00	0.00	211.36	0.00	
01 2720 220 0 000	FICA - Bus Monitor	0.00	0.00	1,500.00	167.52	88.83	
01 2720 222 0 000	FICA - Bus Monitor - Para	0.00	0.00	0.00	207.45	0.00	
01 2720 230 0 000	RETIREMENT - Bus Monitor	0.00	0.00	2,000.00	217.99	89.10	
01 2720 232 0 000	Retirement Contributions - Bus Monitor - Para	0.00	0.00	0.00	267.90	0.00	
2720	Bus Monitoring Services	Total	0.00	0.00	5,779.93	75.40	
2730	Vehicle Servicing & Mtnc - Reg Ed Student						
01 2730 431 0 000	Reg Ed Student Vehicle - NonTech Repair/Mtnc Svcs	30,000.00	8,742.60	15,000.00	520.35	96.53	
01 2730 610 0 000	Reg Ed Student Vehicle - Svc/Mtnc Supplies	11,200.00	6,920.17	15,000.00	3,189.02	78.74	
01 2730 643 0 000	Reg Ed Student Vehicle Svc/Mtnc - Web/Cloud Software	0.00	0.00	0.00	1,526.80	0.00	
2730	Vehicle Servicing & Mtnc - Reg Ed Student	Total	41,200.00	15,662.77	5,236.17	82.55	
3300	COMMUNITY SERVICES						
01 3300 610 0 000	Community Service	5,850.00	3,166.80	5,000.00	0.00	100.00	
3300	COMMUNITY SERVICES	Total	5,850.00	3,166.80	0.00	100.00	
3400	CATEGORICAL GRANTS FROM CORP & OTHER PRIVATE						
01 3400 122 3 005 058	Temp Instructional Aides - ELC (C4K)	0.00	0.00	0.00	531.64	0.00	
01 3400 222 3 005	FICA Aides (C4K)	0.00	0.00	0.00	40.67	0.00	
01 3400 580 3 005 058	Travel Expense - C4K Grant	0.00	0.00	0.00	503.34	0.00	
01 3400 610 2 001	Private/State Categorical Grant-supplies/materials	0.00	0.00	0.00	0.00	0.00	
01 3400 610 3 005	Private/State Categorical Grant-supplies/materials - PreK	0.00	0.00	0.00	0.00	0.00	
01 3400 610 3 005 058	Supplies - C4K Grant	0.00	0.00	0.00	42.54	0.00	
01 3400 810 3 005 058	Dues and Fees - C4K Grant	0.00	0.00	0.00	125.00	0.00	
3400	CATEGORICAL GRANTS FROM CORP & OTHER PRIVATE	Total	0.00	0.00	1,243.19	0.00	
3512	DISTANCE EDUCATION INCENTIVE PAYMENTS						
01 3512 561 2 001	Distance Ed - TUIT PD OTHER DIST	4,000.00	945.00	16,000.00	0.00	100.00	
3512	DISTANCE EDUCATION INCENTIVE PAYMENTS	Total	4,000.00	945.00	0.00	100.00	
3551	Career Education						
01 3551 610 2 001	Career Ed Grant - Supplies & Materials	0.00	0.00	7,500.00	0.00	100.00	
01 3551 626 2 001	CTE Grant - GAS AND OIL	0.00	0.00	0.00	0.00	0.00	
3551	Career Education	Total	0.00	7,500.00	0.00	100.00	
3599	Other State Categorical Programs						
01 3599 610 1 003 057	Supplies - Trout in the Classroom Grant	0.00	0.00	0.00	1,511.54	0.00	
01 3599 610 3 005 055	Step Up To Quality Supplies - PreK	0.00	0.00	0.00	103.42	0.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 23
01 3599 610 3 005 056	Childcare Inflation Grant Supplies - PreK	0.00	1,023.95	0.00	0.00	0.00	
3599	Other State Categorical Programs	Total	0.00	1,023.95	0.00	1,614.96	0.00
4524	OTHER FED NON-CAT RECEIPTS						
01 4524 610 3 005 055	Fed NonCat Supplies (Step Up to Quality)	0.00	0.00	0.00	1,760.71	0.00	
01 4524 610 3 005 056	Fed NonCat - Supplies (Childcare Inflation)	0.00	0.00	0.00	273.15	0.00	
4524	OTHER FED NON-CAT RECEIPTS	Total	0.00	0.00	0.00	2,033.86	0.00
4900	OTHER FACILITIES ACQUISITION & CONSTRUCTION						
01 4900 450 0 000	Construction Services	50,000.00	0.00	0.00	0.00	0.00	
4900	OTHER FACILITIES ACQUISITION & CONSTRUCTION	Total	50,000.00	0.00	0.00	0.00	0.00
6200	TITLE I, PART A NCLB IMPROV THE ACADEM						
01 6200 111 0 000	TITLE I Salaries - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 111 1 003	TITLE I Salaries - Teachers - Elem	44,000.00	10,988.76	58,000.00	14,345.01	75.27	
01 6200 112 0 000	TITLE I Salaries Paras	0.00	0.00	0.00	0.00	0.00	
01 6200 112 1 003	TITLE I Salaries Paras - Elem	52,000.00	14,619.19	60,000.00	15,521.03	74.13	
01 6200 132 0 000	TITLE I - Para OT	0.00	0.00	0.00	0.00	0.00	
01 6200 132 1 003	TITLE I - Para OT - Elem	3,000.00	250.66	0.00	0.00	0.00	
01 6200 151 0 000	Title I Add'l Comp - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 151 1 003	Title I Add'l Comp - Elem Teachers	10,500.00	2,625.00	0.00	0.00	0.00	
01 6200 211 0 000	Title I - Group Insurance - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 211 1 003	Title I - Group Insurance - Teachers	420.00	105.00	18,500.00	5,588.40	69.79	
01 6200 221 0 000	TITLE I FICA - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 221 1 003	TITLE I FICA - Teachers - Elem	5,000.00	783.28	4,400.00	949.91	78.41	
01 6200 222 0 000	TITLE I FICA - Paras	0.00	0.00	0.00	0.00	0.00	
01 6200 222 1 003	TITLE I FICA - Paras - Elem	4,000.00	1,127.78	4,600.00	1,183.20	74.28	
01 6200 231 0 000	TITLE I Retirement - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 231 1 003	TITLE I Retirement Teachers - Elem	6,000.00	1,344.74	5,700.00	1,416.97	75.14	
01 6200 232 0 000	TITLE I Retirement - Paras	0.00	0.00	0.00	0.00	0.00	
01 6200 232 1 003	TITLE I Retirement - Paras - Elem	5,000.00	1,468.82	5,900.00	1,533.12	74.01	
01 6200 610 0 000	TITLE I Supplies	100.00	0.00	0.00	0.00	0.00	
6200	TITLE I, PART A NCLB IMPROV THE ACADEM	Total	130,020.00	33,313.23	157,100.00	40,537.64	74.20
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS						
01 6310 330 0 000	TITLE II-A Employee Training/Dev Svcs	16,238.00	7,564.25	18,000.00	11,206.48	37.74	
01 6310 580 0	TITLE II-A Travel Exp	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 24
000							
6310	TITLE II, PART A NCLB TCHR QUAL GRANTS	Total	16,238.00	7,564.25	18,000.00	11,206.48	37.74
6406	IDEA PRESCHOOL(619) BASE ALLOC						
01 6406 591 3 005	IDEA B PREK--PROFESSIONAL SVCS	3,600.00	2,394.68	3,500.00	0.00	100.00	
6406	IDEA PRESCHOOL(619) BASE ALLOC	Total	3,600.00	2,394.68	3,500.00	0.00	100.00
6408	IDEA ENROLLMENT/POVERTY						
01 6408 111 0 000	IDEA-EP-- Salaries Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 111 3 005	IDEA EP Teacher Salary - PreK	58,000.00	14,341.26	52,000.00	14,854.98	71.43	
01 6408 151 0 000	IDEA-EP - Add'l Comp Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 151 3 005	IDEA-EP - Add'l Comp Teachers PreK	21,000.00	3,176.40	12,000.00	0.00	100.00	
01 6408 211 0 000	IDEA-EP - Group Insurance Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 221 0 000	IDEA-EP FICA - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 221 3 005	IDEA-EP FICA Teachers - EC	6,200.00	1,451.31	4,750.00	1,083.88	77.18	
01 6408 231 0 000	IDEA-EP Retirement - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 231 3 005	IDEAP-EP Retirement Teachers - EC	8,000.00	1,730.37	5,500.00	1,208.07	78.04	
01 6408 281 3 005	IDEA-EP STIPEND-Health Benefits Teachers EC	10,500.00	2,625.00	7,350.00	0.00	100.00	
01 6408 591 3 005	IDEA-Services Purchased from ESU or district-PreK	0.00	0.00	0.00	0.00	0.00	
6408	IDEA ENROLLMENT/POVERTY	Total	103,700.00	23,324.34	81,600.00	17,146.93	78.99
6690	Other Fed Non-Categorical Expenditures						
01 6690 610 3 005	ARP Childcare Stabilization - OTHER SUPPLIES AND MATERIALS	15,000.00	0.00	0.00	238.02	0.00	
01 6690 610 3 005 053	Childcare Stabilization Grant Supplies - PreK	0.00	0.00	0.00	0.00	0.00	
6690	Other Fed Non-Categorical Expenditures	Total	15,000.00	0.00	0.00	238.02	0.00
6700	FED VOC & APP TECH ED (CARL PERKINS)						
01 6700 610 2 001	Carl Perkins Fed Grant Supplies & Mat - Sec	0.00	0.00	0.00	4,703.88	0.00	
6700	FED VOC & APP TECH ED (CARL PERKINS)	Total	0.00	0.00	0.00	4,703.88	0.00
6969	TITLE IV GRANTS						
01 6969 565 0 000	TITLE IV - Tuition to Post-Sec Schools	5,000.00	0.00	5,000.00	1,380.00	72.40	
01 6969 569 2 001	Title IV - TUITION PD OTH AGENCIES	1,000.00	0.00	0.00	0.00	0.00	
01 6969 591 0 000	TITLE IV Svcs Purchased from ESU or district	0.00	0.00	3,000.00	0.00	100.00	
01 6969 610 0 000	TITLE IV Supplies	4,000.00	792.22	2,000.00	1,070.48	46.48	
01 6969 641 0 000	Title IV - digital learning materials	0.00	0.00	4,000.00	0.00	100.00	
01 6969 810 0 000	TITLE IV - Dues and Fees	0.00	798.00	0.00	0.00	0.00	
6969	TITLE IV GRANTS	Total	10,000.00	1,590.22	14,000.00	2,450.48	82.50
6990	OTHER FED CATEGORICAL RECEIPTS						
01 6990 111 3	Salary - PreK Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 25
005							
01 6990 111 3 005 051	Salary - PreK Teachers (PBIS Grant)	0.00	0.00	0.00	0.00	0.00	
01 6990 113 1 003 051	Substitute Teachers - staff coverage - PBIS grant	0.00	0.00	0.00	0.00	0.00	
01 6990 123 1 003 051	Elem Substitute Teachers - PBIS Grant	0.00	0.00	0.00	0.00	0.00	
01 6990 151 1 003	Add'l Comp - Teachers Elem (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 151 1 003 051	Add'l Comp - Teachers Elem (PBIS Grant)	0.00	0.00	2,000.00	0.00	100.00	
01 6990 221 1 003	Social Security Elem Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 221 1 003 051	Social Security - Elem Teachers (PBIS Grant)	0.00	0.00	200.00	0.00	100.00	
01 6990 221 3 005	Social Security PreK Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 221 3 005 051	Social Security PreK Teachers (PBIS Grant)	0.00	0.00	0.00	0.00	0.00	
01 6990 223 1 003	Social Security Contributions - staff coverage	0.00	0.00	0.00	0.00	0.00	
01 6990 231 1 003	Retirement Contributions Elem Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 231 1 003 051	Retirement Contributions Elem Teachers (PBIS Grant)	0.00	0.00	200.00	0.00	100.00	
01 6990 233 1 003	Retirement Contributions - staff coverage	0.00	0.00	0.00	0.00	0.00	
01 6990 330 0 000	Professional Dev - (Fed Cat Pgm)	0.00	0.00	4,000.00	0.00	100.00	
01 6990 580 1 003 051	Travel Exp - Elem (PBIS Grant)	0.00	0.00	4,000.00	934.81	76.63	
01 6990 580 2 001 051	Travel Exp - Sec (PBIS Grant)	0.00	0.00	4,000.00	0.00	100.00	
01 6990 610 0 000	Other Fed grant Supplies	0.00	0.00	1,000.00	0.00	100.00	
01 6990 610 1 003 051	PBIS Supplies - Elem	0.00	0.00	2,000.00	675.00	66.25	
01 6990 610 2 001 051	PBIS Supplies - Sec	0.00	0.00	2,000.00	675.00	66.25	
01 6990 610 3 005 052	Harvest of the Month Supplies - PreK	0.00	0.00	0.00	0.00	0.00	
01 6990 643 0 000	Web/Cloud based software - PBIS	0.00	0.00	0.00	0.00	0.00	
01 6990 643 1 003 051	Web/Cloud based software ELEM (PBIS Grant)	0.00	670.83	2,200.00	0.00	100.00	
01 6990 643 2 001 051	Web/Cloud based software SEC (PBIS Grant)	0.00	670.83	0.00	0.00	0.00	
01 6990 650 0 000 054	Supplies-Technology Related - E-Rate	0.00	0.00	0.00	3,001.21	0.00	
01 6990 810 1 003 051	DUES AND FEES - PBIS Grant Elem	0.00	0.00	2,000.00	0.00	100.00	
6990 OTHER FED CATEGORICAL RECEIPTS	Total	0.00	1,341.66	23,600.00	5,286.02	77.60	
6992 REAP							
01 6992 650 0 000	REAP-Supplies-Technology Related	33,200.00	0.00	25,000.00	0.00	100.00	
01 6992 650 2 001	REAP-Supplies-Technology Related - Sec.	0.00	20,950.00	0.00	0.00	0.00	
01 6992 650 3 005	REAP-Supplies-Technology Related - PK	0.00	0.00	500.00	492.98	1.40	
6992 REAP	Total	33,200.00	20,950.00	25,500.00	492.98	98.07	
6997 ESSERS II							

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 26
01 6997 734 0 000	ESSERS II - COMPUTER HARDWARE	0.00	0.00	0.00	0.00	0.00	
6997	ESSERS II	0.00	0.00	0.00	0.00	0.00	
6998	ESSERS III						
01 6998 610 1 003	Supplies & Materials - Elementary	0.00	0.00	0.00	0.00	0.00	
6998	ESSERS III	0.00	0.00	0.00	0.00	0.00	
8000	TRANSFERS (OUTGOING)						
01 8000 912 0 000	Hot Lunch Trans	75,000.00	12,000.00	131,780.00	40,000.00	69.65	
01 8000 913 2 001	Activities Transfer	100,000.00	92,109.45	300,000.00	33,664.77	88.78	
8000	TRANSFERS (OUTGOING)	175,000.00	104,109.45	431,780.00	73,664.77	82.94	
9004	Interfund Loan from QCPUF						
01 9004 001 0 000	Interfund Loan - QCPUF	0.00	0.00	0.00	0.00	0.00	
9004	Interfund Loan from QCPUF	0.00	0.00	0.00	0.00	0.00	
9005	Interfund Loan to General from School Nutrition						
01 9005 001 0 000	Interfund Loans - GF/Cafe	0.00	15,000.00	200,000.00	0.00	100.00	
9005	Interfund Loan to General from School Nutrition	0.00	15,000.00	200,000.00	0.00	100.00	
01	GENERAL FUND	8,310,850.00	2,202,555.16	8,725,000.00	1,787,418.08	78.06	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 27
02	Depreciation Fund						
2650	Vehicle Operation, Mtnce, & Purchasing (other than student transp)						
02 2650 731 000	Vehicles - Machinery/Equipment Purchase	0.00	0.00	10,000.00	0.00	100.00	
02 2650 732 000	Vehicles - other than student transportation	119,000.00	0.00	0.00	0.00	0.00	
2650	Vehicle Operation, Mtnce, & Purchasing (other than student transp)	Total 119,000.00	0.00	10,000.00	0.00	100.00	
2710	REGULAR PUPIL TRANSPORTATION						
02 2710 732 000	Vehicles - Student Transportation	181,000.00	0.00	60,000.00	0.00	100.00	
2710	REGULAR PUPIL TRANSPORTATION	Total 181,000.00	0.00	60,000.00	0.00	100.00	
2900	OTHER SUPPORT SERVICES						
02 2900 732 000	Vehicles	0.00	50,709.00	0.00	0.00	0.00	
02 2900 739 000	Other Equipment	0.00	0.00	0.00	0.00	0.00	
2900	OTHER SUPPORT SERVICES	Total 0.00	50,709.00	0.00	0.00	0.00	
4700	BUILDING IMPROVEMENTS						
02 4700 720 000	Building, Acquisitions, Renovations/Improvements	123,661.00	0.00	37,062.00	0.00	100.00	
4700	BUILDING IMPROVEMENTS	Total 123,661.00	0.00	37,062.00	0.00	100.00	
8000	TRANSFERS (OUTGOING)						
02 8000 911 000	TRANSFERS TO THE GENERAL FUND	0.00	270,000.00	0.00	0.00	0.00	
8000	TRANSFERS (OUTGOING)	Total 0.00	270,000.00	0.00	0.00	0.00	
02	Depreciation Fund	423,661.00	320,709.00	107,062.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 28
03	Employee Benefit Fund						
2900	OTHER SUPPORT SERVICES						
03 2900 280 0 000	Employee Benefits	59,981.00	12,089.53	73,452.00	4,083.13	94.44	
03 2900 290 0 000	FEES	0.00	0.00	0.00	0.00	0.00	
2900	OTHER SUPPORT SERVICES						
Total		59,981.00	12,089.53	73,452.00	4,083.13	94.44	
03	Employee Benefit Fund	59,981.00	12,089.53	73,452.00	4,083.13	94.44	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 29
05	Activity Fund						
2900	OTHER SUPPORT SERVICES						
05 2900 340 0 000 502	ACTIVITIES - Athletic Trainer Services	5,000.00	485.00	500.00	0.00	100.00	
05 2900 352 0 000 120	GATE - Refs/Officials	30,000.00	16,780.00	25,000.00	8,600.00	65.60	
05 2900 352 0 000 416	JH GATE - Officials	0.00	0.00	0.00	0.00	0.00	
05 2900 440 0 000 502	ACTIVITIES - Rentals - Other	5,000.00	928.00	5,000.00	0.00	100.00	
05 2900 490 0 000 524	AG - OTHER PURCHASED PROPERTY SERVICES	0.00	0.00	1,500.00	0.00	100.00	
05 2900 520 0 000 502	ACTIVITIES - Student Insurance	5,000.00	4,993.00	10,000.00	0.00	100.00	
05 2900 531 0 000 111	CHEERLEADING/SPIRIT SQUAD- POSTAGE	0.00	0.00	0.00	0.00	0.00	
05 2900 531 0 000 502	ACTIVITIES - POSTAGE	0.00	0.00	500.00	0.00	100.00	
05 2900 531 0 000 903	CONCESSION STAND - POSTAGE	0.00	21.45	0.00	0.00	0.00	
05 2900 580 0 000 100	MHS VOLLEYBALL - Travel Expense and Mileage	0.00	0.00	1,000.00	154.81	84.52	
05 2900 580 0 000 101	MHS FOOTBALL - Travel Expense and Mileage	0.00	0.00	500.00	0.00	100.00	
05 2900 580 0 000 102	MHS BOYS BASKETBALL - Travel Expense and Mileage	0.00	0.00	1,000.00	0.00	100.00	
05 2900 580 0 000 105	MORRILL ONE ACTS - Travel Expense and Mileage	300.00	503.00	500.00	0.00	100.00	
05 2900 580 0 000 110	MHS WRESTLING - Travel Expense and Mileage	3,500.00	0.00	2,500.00	0.00	100.00	
05 2900 580 0 000 111	CHEERLEADING/SPIRIT SQUAD - Travel Expense and Mileage	1,500.00	0.00	1,000.00	0.00	100.00	
05 2900 580 0 000 120	GATE - Travel Expense and Mileage	1,000.00	180.00	500.00	423.50	15.30	
05 2900 580 0 000 502	ACTIVITIES - TRAVEL EXPENSE AND MILEAGE	20,000.00	2,283.57	25,000.00	1,667.39	93.33	
05 2900 580 0 000 508	MHS MUSIC - Travel Expense and Mileage	200.00	52.75	500.00	75.31	84.94	
05 2900 580 0 000 525	FFA - Travel Expense and Mileage	8,000.00	96.00	2,000.00	98.00	95.10	
05 2900 610 0 000 051	ELEMENTARY CLOSET DONATIONS - Expenditures	2,000.00	0.00	2,000.00	306.32	84.68	
05 2900 610 0 000 052	PLATTE VALLEY BANK DONATIONS	2,500.00	93.99	5,000.00	0.00	100.00	
05 2900 610 0 000 053	EARLY CHILDHOOD FUNDRAISER/DONATIONS - Supplies	6,000.00	0.00	5,000.00	862.65	1.75	
05 2900 610 0 000 062	PEPSI DONATIONS - Expenditures	0.00	395.00	500.00	0.00	100.00	
05 2900 610 0 000 100	MHS VOLLEYBALL - Supplies	400.00	355.70	1,500.00	4,133.27	(186.61)	
05 2900 610 0 000 101	MHS FOOTBALL - Supplies	1,710.00	3,071.25	1,000.00	1,291.87	(29.19)	
05 2900 610 0 000 102	MHS BOYS BASKETBALL - Supplies	10,000.00	2,423.20	10,000.00	3,617.72	63.82	
05 2900 610 0 000 103	MHS GIRLS BASKETBALL	19,565.00	0.00	3,000.00	0.00	100.00	
05 2900 610 0 000 104	LIONS OF THE QUARTER -- MHS	100.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 105	MORRILL ONE ACTS - Supplies	1,500.00	973.96	1,500.00	1,859.01	(23.93)	
05 2900 610 0	MHS CROSS COUNTRY - Supplies	650.00	617.94	650.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 30
000 106							
05 2900 610 0 000 107	MHS GOLF - Supplies	500.00	0.00	500.00	0.00	100.00	
05 2900 610 0 000 109	SPEECH - Supplies	1,000.00	755.44	1,000.00	0.00	100.00	
05 2900 610 0 000 110	MHS WRESTLING - Supplies	2,000.00	0.00	1,000.00	0.00	100.00	
05 2900 610 0 000 111	CHEERLEADING/SPIRIT SQUAD - Supplies	5,000.00	274.14	5,000.00	357.78	89.91	
05 2900 610 0 000 116	MHS TRACK - Supplies	1,500.00	0.00	1,500.00	0.00	100.00	
05 2900 610 0 000 120	GATE - Supplies	35,000.00	(1,822.93)	36,000.00	(2,712.53)	107.53	
05 2900 610 0 000 217	GRAD CLASS 2017	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 220	Grad Class 2018	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 301	ELEMENTARY GENERAL ACTIVITIES - Supplies	0.00	483.00	10,000.00	600.00	94.00	
05 2900 610 0 000 416	JH GATE - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 417	JH VOLLEYBALL - Supplies	0.00	376.00	500.00	0.00	100.00	
05 2900 610 0 000 418	JH GIRLS BASKETBALL - Supplies	500.00	0.00	500.00	0.00	100.00	
05 2900 610 0 000 426	LIONS COMMITTED - Supplies	1,000.00	98.99	0.00	0.00	0.00	
05 2900 610 0 000 502	ACTIVITIES - Supplies and Materials	55,000.00	8,819.38	70,000.00	2,211.07	95.98	
05 2900 610 0 000 503	LION CUB FOOTBALL - Supplies	100.00	0.00	100.00	214.33	(114.33)	
05 2900 610 0 000 504	LION CUB BASKETBALL -Supplies	2,000.00	0.00	500.00	0.00	100.00	
05 2900 610 0 000 505	LION CUB VOLLEYBALL - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 506	LIBRARY/BOOK FAIRS - Supplies	3,000.00	1,607.13	2,000.00	1,180.90	40.96	
05 2900 610 0 000 508	MHS MUSIC - Supplies	3,000.00	0.00	3,000.00	0.00	100.00	
05 2900 610 0 000 510	NATIONAL HONOR SOCIETY - Supplies	500.00	0.00	500.00	0.00	100.00	
05 2900 610 0 000 511	SPANISH CLUB - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 512	Elementary Leadership Team - Supplies	5,000.00	0.00	1,000.00	105.00	89.50	
05 2900 610 0 000 513	MHS STUDENT COUNCIL - Supplies	1,500.00	436.10	1,500.00	606.12	59.59	
05 2900 610 0 000 520	FBLA - Supplies	2,500.00	330.69	800.00	423.78	47.03	
05 2900 610 0 000 523	GAMERS CLUB - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 524	AG DEPARTMENT - Supplies	10,000.00	554.30	2,000.00	262.23	86.89	
05 2900 610 0 000 525	FFA - Supplies	15,000.00	2,432.01	10,000.00	222.89	97.77	
05 2900 610 0 000 611	QUIZBOWL - Supplies	0.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 612	INDUSTRIAL ARTS - Supplies	1,000.00	303.42	1,500.00	153.73	89.75	
05 2900 610 0 000 614	YEARBOOK -- ALL YEARS	2,000.00	1,092.50	2,000.00	1.80	99.91	
05 2900 610 0	CLASS OF 2026 - Supplies	0.00	0.00	2,000.00	0.00	100.00	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 31
000 615							
05 2900 610 0 000 616	CLASS OF 2025 - Supplies	2,000.00	200.00	5,000.00	0.00	100.00	
05 2900 610 0 000 617	CLASS OF 2024 - Supplies	5,000.00	0.00	0.00	0.00	0.00	
05 2900 610 0 000 619	CLASS OF 2027 - Supplies	0.00	0.00	0.00	363.71	0.00	
05 2900 610 0 000 621	CLASS OF 2029 - Supplies	0.00	0.00	0.00	31.42	0.00	
05 2900 610 0 000 903	CONCESSION STAND - Supplies	35,000.00	6,853.45	28,000.00	7,440.93	73.43	
05 2900 610 1 003 050	Cooking Club	0.00	0.00	0.00	0.00	0.00	
05 2900 643 0 000 502	ACTIVITIES - Web/Cloud based software	20,000.00	465.35	15,000.00	2,310.87	84.59	
05 2900 643 0 000 614	YEARBOOK - Web/Cloud based software	0.00	0.00	0.00	179.88	0.00	
05 2900 650 0 000 502	ACTIVITIES - Supplies-Technology Related	15,000.00	6,653.02	20,000.00	52.99	99.74	
05 2900 739 0 000 502	ACTIVITIES - Equipment >5000	30,000.00	0.00	0.00	0.00	0.00	
05 2900 810 0 000 101	MHS FOOTBALL- Dues and Fees	0.00	0.00	500.00	0.00	100.00	
05 2900 810 0 000 102	MHS BOYS BASKETBALL - Dues and Fees	0.00	0.00	0.00	240.00	0.00	
05 2900 810 0 000 103	MHS GIRLS BASKETBALL - Dues and Fees	2,500.00	0.00	1,000.00	0.00	100.00	
05 2900 810 0 000 109	SPEECH - Dues and Fees	0.00	0.00	500.00	0.00	100.00	
05 2900 810 0 000 110	MHS WRESTLING - Dues and Fees	0.00	0.00	1,000.00	0.00	100.00	
05 2900 810 0 000 111	CHEERLEADING/SPIRIT SQUAD - Dues and Fees	500.00	0.00	1,500.00	50.00	96.67	
05 2900 810 0 000 120	GATE - Dues and Fees	8,000.00	937.00	8,000.00	1,098.00	86.28	
05 2900 810 0 000 502	ACTIVITIES - DUES AND FEES	10,000.00	1,185.00	6,950.00	2,804.10	59.65	
05 2900 810 0 000 504	LION CUB BASKETBALL - Dues and Fees	700.00	0.00	700.00	0.00	100.00	
05 2900 810 0 000 508	MHS MUSIC - Dues and Fees	300.00	0.00	300.00	0.00	100.00	
05 2900 810 0 000 510	NATIONAL HONOR SOCIETY - Dues and Fees	0.00	0.00	500.00	0.00	100.00	
05 2900 810 0 000 525	FFA - Dues and Fees	1,000.00	704.00	1,000.00	1,190.00	(28.60)	
05 2900 810 0 000 611	QUIZBOWL - Dues and Fees	0.00	0.00	0.00	0.00	0.00	
05 2900 890 0 000 502	ACTIVITIES - OTHER MISC EXPENSES	0.00	0.00	0.00	0.00	0.00	
2900 OTHER SUPPORT SERVICES	Total	401,025.00	66,991.80	350,000.00	42,478.85	86.36	
05 Activity Fund		401,025.00	66,991.80	350,000.00	42,478.85	86.36	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 32
06	Lunch Fund						
3100	Food Service Operations						
06 3100 110 000	Cafeteria Salaries	99,830.00	23,895.58	114,500.00	28,759.87	74.88	
06 3100 130 000	Cafeteria Overtime	5,535.00	601.79	0.00	240.20	0.00	
06 3100 150 000	OTHER --WAGES	0.00	0.00	0.00	0.00	0.00	
06 3100 210 000	Cafeteria - Health Insurance	8,455.00	2,217.78	8,200.00	4,033.62	50.81	
06 3100 220 000	Cafeteria - FICA	8,060.00	1,687.71	8,900.00	2,113.78	76.25	
06 3100 230 000	Cafeteria - Retirement	10,405.00	2,419.80	11,400.00	2,721.27	76.13	
06 3100 330 000	Staff Development	0.00	0.00	0.00	0.00	0.00	
06 3100 382 000	Telephone Charges	0.00	0.00	0.00	126.98	0.00	
06 3100 580 000	HOT LUNCH MILEAGE	0.00	0.00	0.00	0.00	0.00	
06 3100 610 000	OTHER SUPPLIES AND MATERIALS	5,000.00	2,312.99	20,000.00	2,753.28	85.93	
06 3100 610 3005	CACFP Supplies	0.00	0.00	0.00	0.00	0.00	
06 3100 610 6000	FFV Supplies	0.00	0.00	0.00	321.43	0.00	
06 3100 630 000	HOT LUNCH FOOD	100,000.00	41,421.28	200,000.00	30,988.11	84.50	
06 3100 630 6000	FOOD FFV	0.00	0.00	0.00	0.00	0.00	
06 3100 733 000	HOT LUNCH EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
06 3100 890 000	HOT LUNCH OTHER	0.00	0.00	0.00	0.00	0.00	
3100	Food Service Operations	Total	237,285.00	74,556.93	363,000.00	72,058.54	78.14
6800	Federal Nutrition Programs						
06 6800 630 000	FOOD - Federal Nutrition Programs	82,412.00	0.00	0.00	0.00	0.00	
06 6800 630 3005	FOOD - CACFP	5,000.00	0.00	0.00	0.00	0.00	
06 6800 630 6000	FOOD - FFFV	5,000.00	0.00	0.00	0.00	0.00	
6800	Federal Nutrition Programs	Total	92,412.00	0.00	0.00	0.00	0.00
9005	Interfund Loan to General from School Nutrition						
06 9005 001 000	Interfund Loans	0.00	0.00	0.00	0.00	0.00	
9005	Interfund Loan to General from School Nutrition	Total	0.00	0.00	0.00	0.00	0.00
06	Lunch Fund	329,697.00	74,556.93	363,000.00	72,058.54	78.14	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 33
08	Special Building Fund						
2610	OPERATION OF BUILDINGS						
08 2610 720 000	BUILDING, ACQUISITION, AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	
2610	OPERATION OF BUILDINGS	Total	0.00	0.00	0.00	0.00	0.00
4100	LAND ACQUISITION/IMPROVEMENT						
08 4100 710 000	Land Aquisition and Improvement	0.00	0.00	0.00	0.00	0.00	
4100	LAND ACQUISITION/IMPROVEMENT	Total	0.00	0.00	0.00	0.00	0.00
4600	Site Improvements						
08 4600 710 000	Site Improvements	350,000.00	0.00	0.00	0.00	0.00	
4600	Site Improvements	Total	350,000.00	0.00	0.00	0.00	0.00
4700	BUILDING IMPROVEMENTS						
08 4700 720 000	Building Acquisition & Improvements	50,000.00	5,630.00	300,000.00	0.00	100.00	
4700	BUILDING IMPROVEMENTS	Total	50,000.00	5,630.00	300,000.00	0.00	100.00
5000	DEBT SERVICES						
08 5000 831 000	REDEMPTION OF PRINCIPAL	395,232.00	379,818.78	155,000.00	147,328.77	4.95	
08 5000 832 000	DEBT SERVICE INTEREST	40,000.00	3,513.32	35,000.00	35,464.49	(1.33)	
5000	DEBT SERVICES	Total	435,232.00	383,332.10	190,000.00	182,793.26	3.79
08	Special Building Fund	835,232.00	388,962.10	490,000.00	182,793.26	62.70	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 34
09	Qualified Purpose Capital						
4700	BUILDING IMPROVEMENTS						
09 4700 720 000	BUILDING IMPROVEMENTS	211,878.00	0.00	150,000.00	0.00	100.00	
4700	BUILDING IMPROVEMENTS	Total	211,878.00	0.00	150,000.00	0.00	100.00
5000	DEBT SERVICES						
09 5000 830 000	Other Debt Related Expenditures	0.00	0.00	0.00	0.00	0.00	
09 5000 831 000	REDEMPTION OF PRINCIPAL	130,000.00	78,000.00	140,000.00	79,000.00	43.57	
09 5000 832 000	DEBT SERVICE INTEREST	13,000.00	4,957.11	9,500.00	4,118.59	56.65	
09 5000 833 000	Bond-Issuance & Other Debt Related Costs	0.00	550.00	1,100.00	550.00	50.00	
5000	DEBT SERVICES	Total	143,000.00	83,507.11	150,668.59	44.44	
9004	Interfund Loan from QCPUF						
09 9004 001 000	Interfund Loan from QCPUF	140,000.00	200,000.00	200,000.00	0.00	100.00	
9004	Interfund Loan from QCPUF	Total	140,000.00	200,000.00	0.00	100.00	
09	Qualified Purpose Capital	494,878.00	283,507.11	500,600.00	83,668.59	83.29	

Account Number	Account Description	2023-2024 Budget	2023-2024 Actual YTD	2024-2025 Budget	2024-2025 Actual YTD	% Remaining	Page: 35
Grand Total:		10,855,324.00	3,349,371.63	10,609,114.00	2,172,500.45	78.21	

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Local District Taxes	4,687,057.00	253,493.97	1,260,771.07	26.90	3,426,285.93
01 1115	Carlisle Tax	25,000.00	0.00	2,989.42	11.96	22,010.58
01 1125	Motor Vehicle	172,000.00	11,963.39	24,990.92	14.53	147,009.08
01 1140	Penalties & Interest on Taxes	8,000.00	2,870.22	3,148.49	39.36	4,851.51
01 1370	PRE-K TUITION & FEES	60,000.00	2,807.74	7,175.34	11.96	52,824.66
01 1510	Interest On Local Revenue	15,000.00	2,327.20	4,896.46	32.64	10,103.54
01 1800	Community Service Activities	2,000.00	6,331.98	10,122.98	506.15	(8,122.98)
01 1925 5058	Categorical Grants/non Governmental - C4K	0.00	0.00	0.00	0.00	0.00
01 1990	Other Revenue from Local sources	1,000.00	300.00	388.00	38.80	612.00
	Subtotal: LOCAL RECIEPTS	4,970,057.00	280,094.50	1,314,482.68	26.45	3,655,574.32
01 2110	County Fines & License	18,000.00	1,600.59	3,422.77	19.02	14,577.23
	Subtotal: COUNTY AND ESU RECEIPTS	18,000.00	1,600.59	3,422.77	19.02	14,577.23
01 3110	State Aid	1,430,500.00	143,050.00	286,100.00	20.00	1,144,400.00
01 3120	State Sped (5-21 Years)	530,000.00	0.00	0.00	0.00	530,000.00
01 3180	Pro Rata Motor Vehicle	10,000.00	1,783.59	1,783.59	17.84	8,216.41
01 3400	State Apportionment	55,000.00	0.00	0.00	0.00	55,000.00
01 3512	DISTANCE ED INCENTIVE PMTS	0.00	0.00	7,595.60	0.00	(7,595.60)
	Subtotal: STATE RECEIPTS	2,025,500.00	144,833.59	295,479.19	14.59	1,730,020.81
01 4309	HEADSTART	20,000.00	5,508.00	5,508.00	27.54	14,492.00
01 4310	REAP Grant	0.00	0.00	492.98	0.00	(492.98)
01 4505	Fed Chapt I Title 1	50,000.00	0.00	0.00	0.00	50,000.00
01 4509	TITLE II Part A	10,000.00	9,730.00	9,730.00	97.30	270.00
01 4516	IDEA B PREK -- REVENUES	3,500.00	0.00	0.00	0.00	3,500.00
01 4518	IDEA Part B Base & Enrollment Poverty	61,500.00	0.00	33,298.00	54.14	28,202.00
01 4708	Medicaid in Public Schools	20,000.00	0.00	13,048.57	65.24	6,951.43
01 4709	Medicaid Admin	6,000.00	2,149.26	2,149.26	35.82	3,850.74
01 4969	Title IV, Part A	5,000.00	0.00	0.00	0.00	5,000.00
	Subtotal: FEDERAL RECEIPTS	176,000.00	17,387.26	64,226.81	36.49	111,773.19
01 5690	Other Non Revenue Recpts	0.00	25.65	250.65	0.00	(250.65)
	Subtotal: NON-REVENUE RECEIPTS	0.00	25.65	250.65	0.00	(250.65)
	Fund Total:	7,189,557.00	443,941.59	1,677,862.10	23.34	5,511,694.90

Fund: 02 Depreciation Fund

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	Interest Income	1,300.00	9.03	19.58	1.51	1,280.42
	Subtotal: LOCAL RECIEPTS	1,300.00	9.03	19.58	1.51	1,280.42
02 5200	TRANSFER FROM OTHER FUNDS	100,000.00	0.00	0.00	0.00	100,000.00
	Subtotal: NON-REVENUE RECEIPTS	100,000.00	0.00	0.00	0.00	100,000.00
	Fund Total:	101,300.00	9.03	19.58	0.02	101,280.42

Fund: 03 Employee Benefit Fund

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 1510	Interest on Local	100.00	4.98	11.44	11.44	88.56
	Subtotal: LOCAL RECIEPTS	100.00	4.98	11.44	11.44	88.56
03 5690	Employee Contributions	50,000.00	3,106.24	6,352.48	12.70	43,647.52
	Subtotal: NON-REVENUE RECEIPTS	50,000.00	3,106.24	6,352.48	12.70	43,647.52
	Fund Total:	50,100.00	3,111.22	6,363.92	12.70	43,736.08

Fund: 05 Activity Fund

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510	INTEREST	800.00	51.43	107.74	13.47	692.26
05 1710 0105	MORRILL ONE ACTS - Admission Receipts	1,200.00	0.00	0.00	0.00	1,200.00
05 1710 0120	GATE - Admission Receipts	49,500.00	4,689.50	5,872.50	11.86	43,627.50
05 1710 0508	MHS MUSIC - Admission Receipts	1,000.00	0.00	0.00	0.00	1,000.00
05 1710 0513	MHS STUDENT COUNCIL - Admission Receipts	0.00	300.00	300.00	0.00	(300.00)
05 1710 0525	FFA - Admission Receipts	1,000.00	0.00	0.00	0.00	1,000.00
05 1730 0525	FFA Dues & Fees Receipts	300.00	25.00	25.00	8.33	275.00
05 1741 0504	LION CUB BASKETBALL - Activity Fees	1,000.00	0.00	0.00	0.00	1,000.00
05 1750 0105	MORRILL ONE ACTS-Revenue from Enterprise Activities	1,500.00	402.90	665.40	44.36	834.60
05 1750 0106	MHS CROSS COUNTRY - Revenue from Enterprise Activities	500.00	0.00	0.00	0.00	500.00
05 1750 0109	SPEECH - Revenue from Enterprise Activities	400.00	0.00	0.00	0.00	400.00
05 1750 0110	MHS WRESTLING-Revenue from Enterprise Activities	1,500.00	368.65	368.65	24.58	1,131.35
05 1750 0111	CHEERLEADING - Revenue from Enterprise Activities	3,500.00	0.00	0.00	0.00	3,500.00
05 1750 0116	MHS TRACK - Revenue from Enterprise Activities	1,000.00	331.50	331.50	33.15	668.50
05 1750 0301	ELEMENTARY GEN ACT - Revenue from Enterprise Activities	200.00	0.00	0.00	0.00	200.00
05 1750 0503	LION CUB FOOTBALL - Revenue from Enterprise Activities	250.00	153.80	153.80	61.52	96.20
05 1750 0504	LION CUB BASKETBALL-Revenue from Enterprise Activities	200.00	0.00	0.00	0.00	200.00
05 1750 0508	MHS MUSIC - Revenue from Enterprise Activities	500.00	0.00	0.00	0.00	500.00
05 1750 0512	Elementary Leadership Team-Revenue from Enterprise Activities	100.00	0.00	0.00	0.00	100.00
05 1750 0513	MHS STUDENT COUNCIL - Revenue from Enterprise Activities	800.00	0.00	0.00	0.00	800.00
05 1750 0520	FBLA - Revenue from Enterprise Activities	300.00	0.00	0.00	0.00	300.00
05 1750 0524	AG - Revenue from Enterprise Activities	2,500.00	0.00	342.00	13.68	2,158.00
05 1750 0525	FFA - Revenue from Enterprise Activities	2,500.00	0.00	0.00	0.00	2,500.00
05 1750 0903	CONCESSIONS - Revenue from Enterprise Activities	20,000.00	3,774.00	4,012.00	20.06	15,988.00
05 1750 1054	INDUSTRIAL ARTS - Revenue from Enterprise Activities	1,000.00	0.00	0.00	0.00	1,000.00
05 1750 1056	CLASS OF 2026 - Revenue from Enterprise Activities	2,000.00	2,397.75	3,503.75	175.19	(1,503.75)
05 1750 1057	CLASS OF 2025 - Revenue from Enterprise Activities	2,000.00	0.00	0.00	0.00	2,000.00
05 1750 1060	CLASS OF 2027 - Revenue from Enterprise Activities	500.00	974.75	974.75	194.95	(474.75)
05 1750 1061	CLASS OF 2028 - Revenue from Enterprise Activities	500.00	264.75	264.75	52.95	235.25
05 1750 1063	CLASS OF 2029 - Revenue from Enterprise Activities	500.00	0.00	0.00	0.00	500.00
05 1790 0001	SPIRITWEAR - Other Activity Income	200.00	0.00	0.00	0.00	200.00
05 1790 0100	MHS VOLLEYBALL - Other Activity Income (fundraising/sports hosting)	5,000.00	1,285.00	2,193.00	43.86	2,807.00
05 1790 0101	MHS FOOTBALL-Other Activity Income (fundraising/sports hosting)	2,000.00	1,126.00	1,126.00	56.30	874.00
05 1790 0102	MHS BOYS BASKETBALL-Other Activity Income (fundraising/sports hosting)	15,000.00	0.00	0.00	0.00	15,000.00
05 1790 0103	MHS GIRLS BASKETBALL-Other Activity Income (fundraising/sports hosting)	5,000.00	0.00	1,000.00	20.00	4,000.00
05 1790 0105	MORRILL ONE ACTS-Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 0106	MHS CROSS COUNTRY-Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 0107	MHS GOLF-Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 0109	SPEECH-Other Activity Income (fundraising/sports hosting)	1,000.00	0.00	0.00	0.00	1,000.00
05 1790 0110	MHS WRESTLING-Other Activity Income (fundraising/sports hosting)	3,000.00	0.00	0.00	0.00	3,000.00

Fund: 05 Activity Fund

Account Number	Description	2024-2025 Budget	During Month	To Date	% of Budget	Budget Balance
05 1790 0111	CHEERLEADING - Other Activity Income (fundraising/sports hosting)	5,000.00	0.00	0.00	0.00	5,000.00
05 1790 0116	MHS TRACK-Other Activity Income (fundraising/sports hosting)	500.00	30.00	80.00	16.00	420.00
05 1790 0120	GATE-Other Activity Income(fundraising/sports hosting)	20,000.00	31.57	31.57	0.16	19,968.43
05 1790 0130	WTC SCHOLARSHIPS - Other Activity Income	500.00	0.00	0.00	0.00	500.00
05 1790 0301	ELEMENTARY GEN ACT - Other Activity Income (fundraising)	15,000.00	302.00	302.00	2.01	14,698.00
05 1790 0502	ACTIVITIES - Other Activity Income (fundraising/sports hosting)	0.00	500.00	500.00	0.00	(500.00)
05 1790 0503	LION CUB FOOTBALL-Other Activity Income (fundraising/sports hosting)	100.00	0.00	0.00	0.00	100.00
05 1790 0505	LION CUB VOLLEYBALL-Other Activity Income (fundraising/sports hosting)	200.00	0.00	0.00	0.00	200.00
05 1790 0506	LIBRARY/BOOK FAIRS - Other Activity Income (fundraising/sports hosting)	1,000.00	0.00	0.00	0.00	1,000.00
05 1790 0508	MHS MUSIC-Other Activity Income (fundraising/sports hosting)	3,000.00	0.00	0.00	0.00	3,000.00
05 1790 0510	NATIONAL HONOR SOCIETY-Other Activity Income (fundraising/sports hosting)	1,000.00	0.00	0.00	0.00	1,000.00
05 1790 0512	Elementary Leadership Team-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
05 1790 0513	MHS STUDENT COUNCIL-Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 0520	FBLA - Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 0524	AG - Other Activity Income (fundraising/sports hosting)	200.00	0.00	35.00	17.50	165.00
05 1790 0525	FFA-Other Activity Income (fundraising/sports hosting)	6,000.00	0.00	0.00	0.00	6,000.00
05 1790 0903	CONCESSIONS-Other Activity Income (fundraising/sports hosting)	8,000.00	0.00	468.00	5.85	7,532.00
05 1790 1053	Early Childhood Fundraiser-Other Activity Income (fundraising/sports hosting)	5,000.00	0.00	0.00	0.00	5,000.00
05 1790 1054	INDUSTRIAL ARTS - Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 1056	CLASS OF 2026-Other Activity Income (fundraising/sports hosting)	1,000.00	147.50	147.50	14.75	852.50
05 1790 1057	CLASS OF 2025-Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 1060	CLASS OF 2027 - Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 1061	CLASS OF 2028 - Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1790 1062	PEPSI DONATIONS - Other Activity Income	1,000.00	0.00	0.00	0.00	1,000.00
05 1790 1063	CLASS OF 2029 - Other Activity Income (fundraising/sports hosting)	500.00	0.00	0.00	0.00	500.00
05 1920 0527	Platte Valley Bank - CONTRIBUTIONS & DONATIONS	5,000.00	0.00	0.00	0.00	5,000.00
05 1920 1051	ELEMENTARY CLOSET DONATIONS	1,000.00	0.00	0.00	0.00	1,000.00
Subtotal: LOCAL RECIEPTS		206,750.00	17,156.10	22,804.91	11.03	183,945.09
05 5200 0103	MHS GIRLS BASKETBALL - Incoming Transfers	0.00	0.00	465.26	0.00	(465.26)
05 5200 0107	MHS GOLF - Incoming Transfers	0.00	0.00	288.74	0.00	(288.74)
05 5200 0110	MHS WRESTLING - Incoming Transfers	0.00	0.00	6,009.58	0.00	(6,009.58)
05 5200 0120	GATE - Incoming Transfers	0.00	0.00	13,538.59	0.00	(13,538.59)
05 5200 0416	JH GATE - Incoming Transfers	0.00	0.00	2,250.00	0.00	(2,250.00)
05 5200 0426	LIONS COMMITTED - Incoming Transfers	0.00	0.00	98.99	0.00	(98.99)
05 5200 0502	ACTIVITIES - Incoming Transfers	143,250.00	6,314.19	8,035.37	5.61	135,214.63
05 5200 0510	NATIONAL HONOR SOCIETY - Incoming Transfers	0.00	0.00	115.15	0.00	(115.15)
05 5200 0611	QUIZBOWL - Incoming Transfers	0.00	0.00	88.00	0.00	(88.00)
05 5200 0903	CONCESSIONS - Incoming Transfer	0.00	0.00	2,236.87	0.00	(2,236.87)
Subtotal: NON-REVENUE RECEIPTS		143,250.00	6,314.19	33,126.55	23.12	110,123.45

Fund: 05 Activity Fund

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
	Fund Total:	350,000.00	23,470.29	55,931.46	15.98	294,068.54

Fund: 06

Lunch Fund

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1510	Interest on Local Revenue	100.00	5.81	12.20	12.20	87.80
06 1611	CHILDREN'S LUNCHES	40,000.00	3,780.61	6,895.95	17.24	33,104.05
06 1620	ADULT LUNCHES	5,389.00	1,164.80	2,101.05	38.99	3,287.95
	Subtotal: LOCAL RECIEPTS	45,489.00	4,951.22	9,009.20	19.81	36,479.80
06 3150	STATE REIMB. -- LUNCH	3,000.00	0.00	0.00	0.00	3,000.00
	Subtotal: STATE RECEIPTS	3,000.00	0.00	0.00	0.00	3,000.00
06 4210	Federal Reimb-HOT LUNCH	120,000.00	0.00	2,361.79	1.97	117,638.21
06 4210 1	Federal Reimb-BREAKFAST	40,000.00	0.00	781.51	1.95	39,218.49
06 4210 6	FEDERAL REIMBURSEMENT-FFV	10,000.00	0.00	0.00	0.00	10,000.00
06 4211	Federal Reimb-CACFP	0.00	443.30	635.39	0.00	(635.39)
	Subtotal: FEDERAL RECEIPTS	170,000.00	443.30	3,778.69	2.22	166,221.31
06 5200	Trans from Gen Fund	140,000.00	20,000.00	40,000.00	28.57	100,000.00
	Subtotal: NON-REVENUE RECEIPTS	140,000.00	20,000.00	40,000.00	28.57	100,000.00
	Fund Total:	358,489.00	25,394.52	52,787.89	14.73	305,701.11

Fund: 08 Special Building Fund

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	Local Taxes	215,819.00	12,759.90	63,462.16	29.41	152,356.84
08 1115	Carline Tax	1,200.00	0.00	150.47	12.54	1,049.53
08 1140	Penalties & Interest on Taxes	400.00	144.43	158.42	39.61	241.58
08 1510	Interest	2,300.00	139.24	430.16	18.70	1,869.84
08 1920	CONTRIBUTIONS & DONATIONS	10,000.00	0.00	0.00	0.00	10,000.00
	Subtotal: LOCAL RECIEPTS	229,719.00	13,043.57	64,201.21	27.95	165,517.79
08 3180	Pro-rate Motor Vehicle	400.00	89.78	89.78	22.45	310.22
	Subtotal: STATE RECEIPTS	400.00	89.78	89.78	22.45	310.22
	Fund Total:	230,119.00	13,133.35	64,290.99	27.94	165,828.01

Fund: 09 Qualified Purpose Capital

<u>Account Number</u>	<u>Description</u>	<u>2024-2025 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
09 1100	Local District Taxes	197,564.00	11,341.91	56,410.04	28.55	141,153.96
09 1115	Carline Tax	1,400.00	0.00	133.75	9.55	1,266.25
09 1140	Penalties & Interest on Taxes	500.00	128.42	140.87	28.17	359.13
09 1510	Interest	3,400.00	452.22	936.62	27.55	2,463.38
	Subtotal: LOCAL RECIEPTS	202,864.00	11,922.55	57,621.28	28.40	145,242.72
09 3180	Pro Rate Motor Vehicle	465.00	79.80	79.80	17.16	385.20
	Subtotal: STATE RECEIPTS	465.00	79.80	79.80	17.16	385.20
	Fund Total:	203,329.00	12,002.35	57,701.08	28.38	145,627.92

Revenue Summary Report

Processing Month: 10/2024

User ID: BSTEINER

	<u>2023-2024 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	8,482,894.00	521,062.35	1,914,957.02	22.57	6,567,936.98

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704	FUND BALANCE	*Previous Balance				106,692.67
		*Ending Balance:	0.00	0.00	0.00	106,692.67
05 704 0001	Spirit Wear - Balance	*Previous Balance				246.45
		*Ending Balance:	0.00	0.00	0.00	246.45
05 704 0100	MHS VOLLEYBALL - Balance	*Previous Balance				3,215.11
05 704 0100	MHS VOLLEYBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 100	MHS VOLLEYBALL - Supplies		523.51	0.00	0.00	
05 704 0100	MHS VOLLEYBALL - Balance	*Current Activity				(523.51)
		*Ending Balance:	523.51	0.00	0.00	2,691.60
05 704 0101	MHS FOOTBALL - Balance	*Previous Balance				151.62
05 704 0101	MHS FOOTBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 101	MHS FOOTBALL - Supplies		207.13	0.00	0.00	
05 704 0101	MHS FOOTBALL - Balance	*Current Activity				(207.13)
		*Ending Balance:	207.13	0.00	0.00	(55.51)
05 704 0102	MHS BOYS BASKETBALL - Balance	*Previous Balance				5,009.99
05 704 0102	MHS BOYS BASKETBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 102	MHS BOYS BASKETBALL - Supplies		95.18	0.00	0.00	
05 704 0102	MHS BOYS BASKETBALL - Balance	*Current Activity				(95.18)
		*Ending Balance:	95.18	0.00	0.00	4,914.81
05 704 0103	MHS GIRLS BASKETBALL - Balance	*Previous Balance				1,000.00
		*Ending Balance:	0.00	0.00	0.00	1,000.00
05 704 0105	MORRILL ONE ACTS - Balance	*Previous Balance				2,489.89
05 704 0105	MORRILL ONE ACTS - Balance		0.00	0.00	0.00	
05 2900 610 0 000 105	MORRILL ONE ACTS - Supplies		1,560.01	0.00	0.00	
05 704 0105	MORRILL ONE ACTS - Balance	*Current Activity				(1,560.01)
		*Ending Balance:	1,560.01	0.00	0.00	929.88
05 704 0106	MHS CROSS COUNTRY - Balance	*Previous Balance				561.57
		*Ending Balance:	0.00	0.00	0.00	561.57
05 704 0107	MHS GOLF - Balance	*Previous Balance				0.00
		*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0109	SPEECH - Balance	*Previous Balance				208.85
		*Ending Balance:	0.00	0.00	0.00	208.85
05 704 0110	MHS WRESTLING - Balance	*Previous Balance				368.65
		*Ending Balance:	0.00	0.00	0.00	368.65
05 704 0111	CHEERLEADING/SPIRIT SQUAD - Balance	*Previous Balance				3,161.77
05 704 0111	CHEERLEADING/SPIRIT SQUAD - Balance		0.00	0.00	0.00	

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 2900 610 0 000 111	CHEERLEADING/SPIRIT SQUAD - Supplies	214.81	0.00	0.00	
05 704 0111	CHEERLEADING/SPIRIT SQUAD - Balance				(214.81)
	*Current Activity				
	*Ending Balance:	214.81	0.00	0.00	2,946.96
05 704 0112	JH CHEERLEADING - Balance				23.20
	*Previous Balance				23.20
	*Ending Balance:	0.00	0.00	0.00	23.20
05 704 0116	MHS TRACK - Balance				414.11
	*Previous Balance				414.11
	*Ending Balance:	0.00	0.00	0.00	414.11
05 704 0120	GATE - Balance				415.70
05 704 0120	GATE - Balance	0.00	0.00	0.00	
05 1710 0120	GATE - Admission Receipts	0.00	1,886.00	0.00	
05 1790 0120	GATE-Other Activity Income(fundraising/sports hosting)	0.00	100.00	0.00	
05 2900 610 0 000 120	GATE - Supplies	1,920.60	0.00	0.00	
05 704 0120	GATE - Balance				65.40
	*Current Activity				
	*Ending Balance:	1,920.60	1,986.00	0.00	481.10
05 704 0121	SPED ACTIVITY FUND - Balance				1,024.00
	*Previous Balance				1,024.00
	*Ending Balance:	0.00	0.00	0.00	1,024.00
05 704 0130	WTC SCHOLARSHIPS - Balance				1,000.00
	*Previous Balance				1,000.00
	*Ending Balance:	0.00	0.00	0.00	1,000.00
05 704 0222	GRAD CLASS 2022 - Balance				290.16
	*Previous Balance				290.16
	*Ending Balance:	0.00	0.00	0.00	290.16
05 704 0223	GRAD CLASS 2020 - Balance				538.32
	*Previous Balance				538.32
	*Ending Balance:	0.00	0.00	0.00	538.32
05 704 0301	ELEMENTARY GENERAL ACTIVITIES - Balance				13,035.91
05 704 0301	ELEMENTARY GENERAL ACTIVITIES - Balance	0.00	0.00	0.00	
05 2900 610 0 000 301	ELEMENTARY GENERAL ACTIVITIES - Supplies	480.00	0.00	0.00	
05 704 0301	ELEMENTARY GENERAL ACTIVITIES - Balance				(480.00)
	*Current Activity				
	*Ending Balance:	480.00	0.00	0.00	12,555.91
05 704 0416	JH GATE - Balance				0.00
	*Previous Balance				0.00
	*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0417	JH VOLLEYBALL - Balance				349.00
	*Previous Balance				349.00
	*Ending Balance:	0.00	0.00	0.00	349.00
05 704 0418	JH GIRLS BASKETBALL - Balance				523.00
	*Previous Balance				523.00
	*Ending Balance:	0.00	0.00	0.00	523.00
05 704 0426	LIONS COMMITTED - Balance				0.00
	*Previous Balance				0.00

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
		*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0502	Activities Balance	*Previous Balance				(68,153.23)
05 704 0502	Activities Balance		0.00	0.00	0.00	
05 2900 580 0 000 502	ACTIVITIES - TRAVEL EXPENSE AND MILEAGE		322.11	0.00	0.00	
05 2900 610 0 000 502	ACTIVITIES - Supplies and Materials		1,313.91	0.00	0.00	
05 704 0502	Activities Balance	*Current Activity				(1,636.02)
		*Ending Balance:	1,636.02	0.00	0.00	(69,789.25)
05 704 0503	LION CUB FOOTBALL - Balance	*Previous Balance				425.80
05 704 0503	LION CUB FOOTBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 503	LION CUB FOOTBALL - Supplies		214.33	0.00	0.00	
05 704 0503	LION CUB FOOTBALL - Balance	*Current Activity				(214.33)
		*Ending Balance:	214.33	0.00	0.00	211.47
05 704 0504	LION CUB BASKETBALL - Balance	*Previous Balance				1,494.70
		*Ending Balance:	0.00	0.00	0.00	1,494.70
05 704 0505	LION CUB VOLLEYBALL - Balance	*Previous Balance				2,182.64
		*Ending Balance:	0.00	0.00	0.00	2,182.64
05 704 0506	LIBRARY/BOOK FAIRS - Balance	*Previous Balance				2,121.99
05 704 0506	LIBRARY/BOOK FAIRS - Balance		0.00	0.00	0.00	
05 1790 0506	LIBRARY/BOOK FAIRS - Other Activity Income (fundraising/sports hosting)		0.00	1,182.22	0.00	
05 2900 610 0 000 506	LIBRARY/BOOK FAIRS - Supplies		1,180.90	0.00	0.00	
05 704 0506	LIBRARY/BOOK FAIRS - Balance	*Current Activity				1.32
		*Ending Balance:	1,180.90	1,182.22	0.00	2,123.31
05 704 0508	MHS MUSIC - Balance	*Previous Balance				4,450.72
		*Ending Balance:	0.00	0.00	0.00	4,450.72
05 704 0510	NATIONAL HONOR SOCIETY - Balance	*Previous Balance				0.00
		*Ending Balance:	0.00	0.00	0.00	0.00
05 704 0511	SPANISH CLUB - Balance	*Previous Balance				3,984.26
		*Ending Balance:	0.00	0.00	0.00	3,984.26
05 704 0512	Elementary Leadership Team - Balance	*Previous Balance				1,424.81
05 704 0512	Elementary Leadership Team - Balance		0.00	0.00	0.00	
05 1790 0512	Elementary Leadership Team-Other Activity Income (fundraising/sports hosting)		0.00	500.00	0.00	
05 704 0512	Elementary Leadership Team - Balance	*Current Activity				500.00
		*Ending Balance:	0.00	500.00	0.00	1,924.81
05 704 0513	MHS STUDENT COUNCIL - Balance	*Previous Balance				5,508.82
05 704 0513	MHS STUDENT COUNCIL - Balance		0.00	0.00	0.00	

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 2900 610 0 000 513	MHS STUDENT COUNCIL - Supplies	203.79	0.00	0.00	
05 704 0513	MHS STUDENT COUNCIL - Balance				(203.79)
	*Current Activity				
	*Ending Balance:	203.79	0.00	0.00	5,305.03
05 704 0520	FBLA - Balance				2,095.16
05 704 0520	FBLA - Balance	0.00	0.00	0.00	
05 2900 610 0 000 520	FBLA - Supplies	423.78	0.00	0.00	
05 704 0520	FBLA - Balance				(423.78)
	*Current Activity				
	*Ending Balance:	423.78	0.00	0.00	1,671.38
05 704 0521	FBLA - SCHOLARSHIP FUND - Balance				814.30
	*Previous Balance				
	*Ending Balance:	0.00	0.00	0.00	814.30
05 704 0523	GAMER'S CLUB - Balance				172.84
	*Previous Balance				
	*Ending Balance:	0.00	0.00	0.00	172.84
05 704 0524	AG DEPARTMENT - Balance				1,423.19
05 704 0524	AG DEPARTMENT - Balance	0.00	0.00	0.00	
05 2900 610 0 000 524	AG DEPARTMENT - Supplies	262.23	0.00	0.00	
05 704 0524	AG DEPARTMENT - Balance				(262.23)
	*Current Activity				
	*Ending Balance:	262.23	0.00	0.00	1,160.96
05 704 0525	FFA - Balance				6,193.68
05 704 0525	FFA - Balance	0.00	0.00	0.00	
05 1750 0525	FFA - Revenue from Enterprise Activities	0.00	897.28	0.00	
05 2900 610 0 000 525	FFA - Supplies	111.84	0.00	0.00	
05 2900 810 0 000 525	FFA - Dues and Fees	300.00	0.00	0.00	
05 704 0525	FFA - Balance				485.44
	*Current Activity				
	*Ending Balance:	411.84	897.28	0.00	6,679.12
05 704 0526	ELEMENTARY CLOSET DONATIONS - Balance				335.05
	*Previous Balance				
	*Ending Balance:	0.00	0.00	0.00	335.05
05 704 0527	Platte Valley Bank Donations - Balance				12,996.33
	*Previous Balance				
	*Ending Balance:	0.00	0.00	0.00	12,996.33
05 704 0528	EARLY CHILDHOOD FUNDRAISER/DONATIONS - Balance				5,888.87
05 704 0528	EARLY CHILDHOOD FUNDRAISER/DONATIONS - Balance	0.00	0.00	0.00	
05 2900 610 0 000 053	EARLY CHILDHOOD FUNDRAISER/DONATIONS - Supplies	324.45	0.00	0.00	
05 704 0528	EARLY CHILDHOOD FUNDRAISER/DONATIONS - Balance				(324.45)
	*Current Activity				
	*Ending Balance:	324.45	0.00	0.00	5,564.42
05 704 0611	QUIZBOWL - Balance				0.00
	*Previous Balance				
	*Ending Balance:	0.00	0.00	0.00	0.00

Fund: 05 Activity Fund

Chart of Account Number	Chart of Account Description		Expenses	Revenues	Balance Change	Balance
05 704 0614	YEARBOOK -- ALL YEARS - Balance	*Previous Balance				1,915.46
		*Ending Balance:	0.00	0.00	0.00	1,915.46
05 704 0903	CONCESSION STAND - Balance	*Previous Balance				(1,313.17)
05 704 0903	CONCESSION STAND - Balance		0.00	0.00	0.00	
05 1750 0903	CONCESSIONS - Revenue from Enterprise Activities		0.00	610.00	0.00	
05 2900 610 0 000 903	CONCESSION STAND - Supplies		1,647.76	0.00	0.00	
05 704 0903	CONCESSION STAND - Balance	*Current Activity				(1,037.76)
		*Ending Balance:	1,647.76	610.00	0.00	(2,350.93)
05 704 0904	WEIGHT ROOM - Balance	*Previous Balance				460.78
		*Ending Balance:	0.00	0.00	0.00	460.78
05 704 1050	COOKING CLUB - Balance	*Previous Balance				220.00
		*Ending Balance:	0.00	0.00	0.00	220.00
05 704 1054	INDUSTRIAL ARTS - Balance	*Previous Balance				1,144.56
05 704 1054	INDUSTRIAL ARTS - Balance		0.00	0.00	0.00	
05 2900 610 0 000 612	INDUSTRIAL ARTS - Supplies		157.73	0.00	0.00	
05 704 1054	INDUSTRIAL ARTS - Balance	*Current Activity				(157.73)
		*Ending Balance:	157.73	0.00	0.00	986.83
05 704 1056	CLASS OF 2026 - Balance	*Previous Balance				7,349.51
		*Ending Balance:	0.00	0.00	0.00	7,349.51
05 704 1057	CLASS OF 2025 - Balance	*Previous Balance				4,949.56
		*Ending Balance:	0.00	0.00	0.00	4,949.56
05 704 1058	CLASS OF 2024 - Balance	*Previous Balance				155.41
		*Ending Balance:	0.00	0.00	0.00	155.41
05 704 1059	CLASS OF 2023 - Balance	*Previous Balance				772.05
		*Ending Balance:	0.00	0.00	0.00	772.05
05 704 1060	CLASS OF 2027 - Balance	*Previous Balance				1,276.00
05 704 1060	CLASS OF 2027 - Balance		0.00	0.00	0.00	
05 1790 1060	CLASS OF 2027 - Other Activity Income (fundraising/sports hosting)		0.00	50.00	0.00	
05 2900 610 0 000 619	CLASS OF 2027 - Supplies		363.71	0.00	0.00	
05 704 1060	CLASS OF 2027 - Balance	*Current Activity				(313.71)
		*Ending Balance:	363.71	50.00	0.00	962.29
05 704 1061	CLASS OF 2028 - Balance	*Previous Balance				426.95
		*Ending Balance:	0.00	0.00	0.00	426.95
05 704 1062	PEPSI DONATIONS - Balance	*Previous Balance				1,605.00
		*Ending Balance:	0.00	0.00	0.00	1,605.00

Activity Fund Balance Report - Account - Exclude Encumbrances
 11/2024 - 11/2024

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1063	CLASS OF 2029	*Previous Balance				447.51
05 704 1063	CLASS OF 2029		0.00	0.00	0.00	
05 2900 610 0 000 621	CLASS OF 2029 - Supplies		31.42	0.00	0.00	
05 704 1063	CLASS OF 2029	*Current Activity				(31.42)
		*Ending Balance:	31.42	0.00	0.00	416.09
		Fund Total: 05	11,859.20	5,225.50	0.00	136,855.82

Sioux
MONTHLY COLLECTION REPORT
Fund # 6111 SCH DIST 11S MORRILL
October 31, 2024

Account		October	Year-To-Date
185-00	DISBURSEMENTS SD 11S GENERAL	-49,405.38	-122,685.78
304-23	MOTOR VEHICLE TAXES	222.05	5,590.76
305-23	Real Estate & Personal Property Tax	19,029.59	123,687.08
306-23	INTEREST ON TAXES	363.28	685.30
344-01	HOMESTEAD	0.00	776.48
346-01	PRO RATE	0.00	190.89
346-02	CARLINE TAX	0.00	693.81
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-7.76
363-01	TAX COMMISSION	-193.93	-1,243.73
470-05	COUNTY COURT FINES AND LICENSE	405.20	1,804.56
	Month Total	-29,579.19	9,491.61
	Previous Fund Balance	49,405.38	10,334.58
	Current Fund Balance	19,826.19	19,826.19

Sioux
MONTHLY COLLECTION REPORT
Fund # 6311 SCH DIST 11S SINK
October 31, 2024

Account		October	Year-To-Date
185-00	DISBURSEMENTS SD 11S SINK	-2,413.88	-5,832.46
305-23	Real Estate & Personal Property Tax	957.87	6,225.92
306-23	INTEREST ON TAXES	18.28	34.50
344-01	HOMESTEAD	0.00	39.08
346-01	PRO RATE	0.00	9.61
346-02	CARLINE TAX	0.00	34.92
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-0.39
363-01	TAX COMMISSION	-9.76	-62.60
	Month Total	-1,447.49	448.58
	Previous Fund Balance	2,413.88	517.81
	Current Fund Balance	966.39	966.39

Sioux
MONTHLY COLLECTION REPORT
Fund # 6411 MORRILL 11S - hdcp
October 31, 2024

Account		October	Year-To-Date
185-00	Disbursements 11S HDCP	-2,145.59	-5,184.15
305-23	Real Estate & Personal Property Tax	851.44	5,534.07
306-23	INTEREST ON TAXES	16.27	30.68
344-01	HOMESTEAD	0.00	34.74
346-01	PRO RATE	0.00	8.54
346-02	CARLINE TAX	0.00	31.04
361-01	HOMESTEAD EXEMO COMMISSION	0.00	-0.35
363-01	TAX COMMISSION	-8.68	-55.65
	Month Total	-1,286.56	398.92
	Previous Fund Balance	2,145.59	460.11
	Current Fund Balance	859.03	859.03

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6811 MORRILL SD 11 HAZ/HANDI
October 31, 2024

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-9,404.54	-56,044.98
305-18 LEVIED TAX 2018	0.00	0.76
305-19 LEVIED TAX 2019	0.00	0.37
305-20 LEVIED TAX 2020	0.00	0.38
305-21 LEVIED TAX 2021	0.00	0.37
305-22 LEVIED TAX 2022	6.94	25.23
305-23 LEVIED TAX 2023	1,302.48	55,057.99
306-18 RE & PP INTEREST 2018	0.00	0.57
306-19 RE & PP INTEREST 2019	0.00	0.20
306-20 RE & PP INTEREST 2020	0.00	0.15
306-21 RE & PP INTEREST 2021	0.00	0.10
306-22 RE & PP INTEREST 2022	1.22	3.76
306-23 RE & PP INTEREST 2023	26.09	161.88
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	732.09
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	71.26
346-02 CARLINE TAX	0.00	102.71
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-7.32
363-01 RE & PP TAX COMMISSION	-13.37	-552.53
Month Total	-8,081.18	-447.01
Previous Fund Balance	9,404.54	1,770.37
Current Fund Balance	1,323.36	1,323.36

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Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6311 MORRILL SD 11 SINKING
October 31, 2024

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-10,580.23	-63,050.00
305-18 LEVIED TAX 2018	0.00	0.88
305-19 LEVIED TAX 2019	0.00	0.43
305-20 LEVIED TAX 2020	0.00	0.43
305-21 LEVIED TAX 2021	0.00	0.43
305-22 LEVIED TAX 2022	7.46	27.13
305-23 LEVIED TAX 2023	1,465.35	61,941.08
306-18 RE & PP INTEREST 2018	0.00	0.66
306-19 RE & PP INTEREST 2019	0.00	0.23
306-20 RE & PP INTEREST 2020	0.00	0.17
306-21 RE & PP INTEREST 2021	0.00	0.11
306-22 RE & PP INTEREST 2022	1.31	4.05
306-23 RE & PP INTEREST 2023	29.36	182.07
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	823.62
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	80.17
346-02 CARLINE TAX	0.00	115.55
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-8.24
363-01 RE & PP TAX COMMISSION	-15.03	-621.57
Month Total	-9,091.78	-502.80
Previous Fund Balance	10,580.23	1,991.25
Current Fund Balance	1,488.45	1,488.45

Scotts Bluff
MONTHLY COLLECTION REPORT
Fund # 6111 MORRILL SD 11 GENERAL
October 31, 2024

Account	October	Year-To-Date
185-00 DISBURSEMENTS	-222,306.38	-1,302,810.90
304-23 MOTOR VEHICLE TAX 2023	16,613.65	49,390.66
305-18 LEVIED TAX 2018	0.00	14.42
305-19 LEVIED TAX 2019	0.00	7.14
305-20 LEVIED TAX 2020	0.00	7.14
305-21 LEVIED TAX 2021	0.00	7.12
305-22 LEVIED TAX 2022	139.62	507.70
305-23 LEVIED TAX 2023	29,110.82	1,230,552.70
306-18 RE & PP INTEREST 2018	0.00	10.85
306-19 RE & PP INTEREST 2019	0.00	3.87
306-20 RE & PP INTEREST 2020	0.00	2.88
306-21 RE & PP INTEREST 2021	0.00	1.87
306-22 RE & PP INTEREST 2022	24.47	75.66
306-23 RE & PP TAXES 2023	583.39	3,618.78
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	16,362.34
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	1,592.70
346-02 CARLINE TAX	0.00	2,295.61
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-163.62
363-01 RE & PP TAX COMMISSION	-298.58	-12,348.10
470-05 COUNTY COURT FINES	2,166.25	6,625.14
Month Total	-173,966.76	-4,246.04
Previous Fund Balance	222,306.38	52,585.66
Current Fund Balance	48,339.62	48,339.62

Early Childhood Board Report

November 18, 2024

- I. Professional Development
 - a. The Early Childhood staff that need continuing professional development for our DHHS license and Rule 11 continue to take online courses that are available in the evenings or on the weekends.
 - b. I attended the Science of Reading training put on with Teaching Strategies GOLD in partnership with NDE on November 4 & 5. The state of Nebraska considering implementing mandatory continuing education hours for all teachers of children ages 4-8. This training was a pilot of the possible future trainings.
- II. Nebraska Department of Education (NDE)
 - a. Each year we receive a “rating” from the Nebraska Department of Education based on the level of support they believe we need.
 - b. We are at the standard level, which is the lowest level of support provided. Many factors contribute to the overall score, staffing, professional development, observation scores, etc. This has been our rating for the past several years.
- III. Cognia
 - a. We continue to gather data and organize it in our google drive for evidence for the next time we host our external review.
- IV. District Level
 - a. The district Administration team continues to meet every Tuesday at 6:30 a.m.
 - b. The Early Childhood building hosted our CACFP (Child Adult Food Program) review on October 24. The reviewer came back on November 13 for additional information. We are currently waiting for the report.
- V. Early Development Network (EDN)
 - a. 1 new family enrolled and began to receive services
 - b. 1 new referral
 - c. 1 family moved and will receive services in a new location
 - d. 1 family currently being served
- VI. Educational Services Unit #13
 - a. The ESU Panhandle training taking place on February 17 is open for registration. The EC team is looking through the options and selecting training that will be beneficial in their daily work.
- VII. Head Start
 - a. We currently are working to enroll additional Head Start children as we have a couple scholarships available.
 - b. Both Preschool classrooms completed their CLASS (Classroom Assessment Scoring System) observations for our Head Start partnership. The results showed

many strengths in our Preschool classrooms, and provide great data to continue to grow in our practices.

- c. I attend the monthly Head Start meetings every Tuesday, as a partnership site.
- VIII. Department of Health and Human Services (DHHS)
 - a. Stacie started operating her business officially on November 4.
 - b. Her staff are all in place, and we have slowly eased our support out of the Toddler room.
 - c. We are currently discussing options as to help support growing her business. We have Superintendent approval to begin the transition PK afterschool program to her, as well as the days when we would have offered “care only” as the K-12 programming is not in session on these days.
 - d. We will share this information out to our families after we have formulated a solid plan.
- IX. PRT #13
 - a. We held our second meeting of the year on November 15
 - i. All districts are focused on creating reports for our EDN (Early Development Networks)
- X. Step Up to Quality
 - a. As far a programming we are continuing to document what we need for our review that will take place in 2025
 - b. We have 7,254.12 remaining from our \$11,00 grant
- XI. ARP Grant
 - a. We have completed this grant utilizing the \$124,466.00 over the past several years
- XII. DHHS Inflation Grant
 - a. We have completed this grant utilizing the \$5,000 over the past year
- XIII. Farm to School Harvest of the Month Grant
 - a. This grant has concluded, and I have submitted all documentation for reimbursement for the materials and time spent on this grant.
- XIV. Farm to School & ECE Institute
 - a. I am currently working with Cameron Mcgee, and Elva Lutz to complete this grant. This grant is designed to help our farm to school program grow in the three core elements of Farm to School: Procurement, School Gardens and Education. This grant will be for the 2025-2026 school year.
- XV. Parent Engagement
 - a. I had four amazing dads; Nick Drysdale, Jake Gonzales, Tony Schuler, and Josh Odermann come and build the rails and stairs on our Preschool deck on Saturday, November 2. We were all here for a total of 9 hours on Saturday. Nick and Justice Drysdale and I came on November 3 for an hour to conduct the final additions and clean up the project. The deck looks amazing and is much more accessible and safe for all our students and staff!

- b. Our families joined us for a sensory walk through the Preschool building and then downtown for Trick-or-Treating on Halloween day. We had a fabulous turnout and the weather was perfect!

XVI. Enrollment

- a. Preschool- 33

XVII. Special Education Services

- a. We continue to receive requests for screenings for our PK age students. The screening process is underway.

XVIII. Community for Kids Grant

- a. Stacie and I continue to work alongside our C4K grant representatives to navigate the use of the grant funds.
- b. With Jenny moving onto a new position, she shared the contact information of the person with Panhandle Partnership who is our grant-funding manager. I will work with him to ensure we provide all the information they need to reimburse the grant funds correctly.

XIX. New Business

- a. With Megan moving to the Secondary Secretary position, I have taken on the Secretarial duties of the building.
- b. We are advertising for a part time person to help with meal preparation, serving, and clean up.
- c. The TPOT (Teaching Pyramid Observation Tool) observations have been conducted for both Preschool rooms. These observations provide data that we use to enhance instruction and ensure we are following best practices according to the Pyramid Model of Social Emotional for Early Childhood Education.

Morrill Public Schools

Elementary Principal's Report

November 2024

- The elementary school had several special learning activities for Red Ribbon Week in October including dress up days, a Kids on the Block puppet show, and a K9 presentation from Morrill alum, Officer Anthony Osborn. Thank you to Mrs. Armstrong for planning these special events for our students.
- The elementary MTSS team completed a Tiered Fidelity Inventory in October with the staff from NeMTSS and UNL. The following table shows the results of the TFI inventory over the last three years as we have worked to fully implement our PBIS system.

Year	Tier 1	Tier 2	Tier 3
10/22/22	63%	NA	NA
12/8/23	83%	69%	9%
10/30/24	97%	77%	50%

- The first quarter ended with a large den day in the gym. Superia earned the title of Den of the Quarter by having the most tickets/points (part of our PBIS program). Superbia had a special breakfast in the cafeteria to celebrate.
- We recognized Carter Haag, Letty Valles, Henley Morgheim, Hayden Solberg, Colton Haag, Addilyn Cuc and Madison Solberg as our October Lions of the Month.
- Our Fifth Grade students presented the Living Wax Museum and our 6th Grade students presented a Country Fair. Mrs. McCabe and both classes did a fantastic job preparing and sharing their learning with students, family, and friends.

- Elementary and PK students had beautiful weather to trick-or-treat downtown with local businesses and community groups. Thank you to local businesses and community groups for your continued generosity to our students.
- Met with Amy Trauernicht from ESU13 and Todd Chessmore to review the support we are receiving this year and any additional needs we may have.
- Thank you to Mr. Waters, Mrs. Stumpff, and the High School students who worked to present our Veteran's day program. The elementary students participated by displaying patriotic artwork, singing The Grand Old Flag, and being a very respectful audience throughout the program.
- Met with Amy Trauernicht from ESU13 and Todd Chessmore to go over NSCAS testing and Aquestt classifications.
- Elementary students have just finished participating in a Christmas Greenery fundraiser. The estimated amount raised looks to be around \$1700. Thank you to Ms. Erica Croft for taking the lead on organizing this event for our school!
- Met with Traci Patterson to set the spring ACT testing date for juniors.
- Attended 5 IEP meetings, 2 MDT meetings, 1 504 meeting, and weekly administrator meetings.
- Current student enrollment is 116 with one student attending Meridian.
 - Kindergarten - 16
 - First Grade- 16
 - Second Grade - 18
 - Third Grade - 18
 - Fourth Grade - 15
 - Fifth Grade - 14
 - Sixth Grade - 17

SUPERINTENDENT/PRINCIPAL REPORT

NOVEMBER 18, 2024

One sports season ended and we are getting ready to start another. We will be recognizing those student athletes who won post season awards or accolades during the fall sports season. This will be done at the beginning of the board meeting. We will recognize the following students:

Cross Country

Cecilia Barron State qualifier for four years and 13th place Medal in Class D.

Volleyball

Katelyn Walker WTC MVP and All Conference

Brooklyn Brown WTC All Conference

Mersaydez Carrizales WTC All Conference

Madisyn Carrizales WTC Honorable Mention

Allison Ott WTC Honorable Mention

Football

Dravin Brackin WTC All Conference

Ryder Green WTC Honorable Mention

Austin Driver WTC Honorable Mention

Basketball conditioning has started right now we have 15 -16 boys out and we have 10 girls out. The junior high girls have already played a couple of games and the JH boys are wrestling and have already had two meets.

The high school basketball season will start on December 2nd at Minatare and our high school wrestlers will have their first meet on December 5th in Hemingford.

I have a little concern with our attendance and our grades at the high school right now. Things seemed to drop off a little between sports seasons, however we are still doing much better than what the numbers were last year. Today (Friday) we are going to discuss some incentives to encourage students to do better and to recognize those students doing the right thing. This is not finalized however we will discuss having a ½ day on Friday for those students who are passing all of their classes and were in school all week. Those that missed any school or are failing classes will be required to stay until 4 PM on Fridays and they will be working with teachers to improve their grades and to make up time they missed. When the state evaluates schools one of the things they evaluate the school on is attendance, so I feel like we need to try something to improve it. This would be for grades 9-12 only, we will be working out another program for the Junior High Students.

SUPERINTENDENT:

2025-2026 STAFFING PRESENTATION

I will be making a presentation on Monday outlining what I may recommend if Mitchell and Morrill don't consolidate. I will not be posting this online as it is informational on and only a potential recommendation. I want the board to be able to see that there will be an alternative option to consolidation, and that the district will be able to function effectively academically and financially if it chooses to stay a standalone district.

AUDIT PRESENTATION

We will be having the audit presentation via Zoom. If you have any questions for me before Monday concerning the audit please feel free to call me. One of the things I would like to highlight is the difference in the ending balance in August that is on the audit versus the beginning balance we used for our projections for the year. The audit had us do a journal entry to include the property tax money that was paid in August, but we didn't collect until September, because technically the money was paid in August. I used our bank account balance for the projection, as that was the only money we would have access to until the end of the fiscal year. The difference in the audit balance and what we used for a projection is about a million dollars.

2024-2025 FINANCIAL PROJECTIONS

You will see when looking at the projection that our ending balance is looking better. I have gone in and adjusted our projections (which I said I would in November) as I feel we have a better handle on what expenses and revenue may look like. Property taxes are coming in a little ahead of what we expected and expenses are less than projected. So if the new projections hold we should not have to borrow from any other funds to make our expenses for the year, and our ending balance looks significantly better. With our current projection we should end up with a balance of about 1.3 million dollars, which is good. However, with that being said we are starting with a balance of \$900,000 for the year, which means we are going to be about \$400,000 in the black for the 2024-2025 school year. However, with that being said we will probably be losing approximately \$500,000 in state aid for the 2025-2026 school year and we really need to have a reserve of approximately \$4,000,000. With all that being said these are definitely positive trends. One of the concerns we all should have is this is all dependent on property taxes continuing to come in at the current rate.

COMMITTEES

You will see on the agenda that I am hoping that we can appoint board committees. My initial plan was to not hold to many committee meetings until we found out if the district was going to consolidate or not. However, I think we need to have at least a few committee meeting, specifically the Finance/Negotiations Committee and the Safety Committee. We have as far as I know the following committees:

Finance/Negotiations Committee

Safety Committee

Facilities/Transportation Committee

School Foundation Committee

Strategic Planning Committee

Policy Committee

Americanism Committee

The way I like committees to work is that they meet, and we will keep the minutes of the meeting and then we will post the minutes as a committee report. If during the meeting there are potential action items to come out of the committee then that specific committee should be making recommendations to the board on the direction they feel the board should go. This is the most efficient way to get board work done, is through the committee process. If the other board members feel there needs to be additional discussion on the committee's recommendation, then that additional discussion would happen at the board meeting.

OATH OF OFFICE:

Traditionally, new board members take an oath of office, or sign an oath of office. I will have copies of the oath of office to sign if you wish.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2024
AND
ACCOUNTANT'S OPINION THEREON

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Morrill Public Schools
Morrill, Nebraska 69358

Report on the Audit of Financial Statements

Opinions

We have audited the modified cash-basis financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District, as of August 31, 2024, and the respective changes in modified cash-basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Morrill Public Schools, 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 this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the circumstances. 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 GAAS 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 GAAS 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 the School District’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 the School District’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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management’s discussion and analysis and budgetary comparison information on pages 4-8 and 26-34 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 5, 2024, on our consideration of the School District’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 the School District'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 the School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Rauner & Associates P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2024



MORRILL PUBLIC SCHOOLS

MORRILL PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2024. Please read it in conjunction with the School District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "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 three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Morrill Public Schools.

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has 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 School District reports all of its activities as governmental 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 revenues are reported instead as general receipts.

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

- On the government-wide financial statements:
 - The School District's total net position, as compared to the prior fiscal year, increased by \$360,216.
 - During the year, the School District's receipts were \$360,216 more than the \$8,199,819 in current disbursements.
- On the fund financial statements:
 - Ending fund balance increased from \$2,351,977 in fiscal year 2022-23 to \$2,712,193 in fiscal year 2023-24, an increase of \$360,216 or 15.32%.
 - In the General Fund, unassigned funds increased from \$1,222,530 in fiscal year 2022-23 to \$1,987,611 in fiscal year 2023-24, an increase of \$765,081 or 62.58%.
 - Total General Fund revenues were \$1,276,403 more than budgeted. Total General Fund expenditures were \$861,681 less than budgeted.
 - The School District's General Fund disbursements in fiscal year 2023-24 decreased from the prior year disbursements by \$395,135 or 5.04%.
 - The certified taxable value for the School District increased 11.75% from the 2022-23 certified value.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,712,193 on August 31, 2024. This was an increase of 15.32% from the prior year due to receipts surpassing disbursements by \$360,216.

Statement of District's Net Position

	2024	2023	% Change
Assets			
Current Assets	\$ 2,712,193	\$ 2,351,977	15.32%
Total Assets	<u>\$ 2,712,193</u>	<u>\$ 2,351,977</u>	15.32%
Net Position			
Restricted	\$ 572,768	\$ 706,582	-18.94%
Unrestricted	2,139,425	1,645,395	30.03%
Total Net Position	<u>\$ 2,712,193</u>	<u>\$ 2,351,977</u>	15.32%

Changes in the District's Net Position

	2024	2023	% Change
Receipts			
Program Receipts	\$ 1,366,946	\$ 1,361,474	0.40%
General Receipts:			
Property Taxes	4,348,027	4,133,837	5.18%
State Aid	2,011,841	2,043,143	-1.53%
Other Local, County, & State Receipts	833,221	1,484,534	-43.87%
Total Receipts	<u>8,560,035</u>	<u>9,022,988</u>	-5.13%
Disbursements			
Instructional, & Support Services	4,754,452	5,042,998	-5.72%
Administrative & Business Services	949,084	1,014,006	-6.40%
Operation & Maintenance	854,047	468,083	82.46%
Pupil Transportation	269,910	289,008	-6.61%
Other/Debt	560,098	567,825	-1.36%
School Nutrition	257,403	311,590	-17.39%
Student Activities	247,995	288,409	152.95%
Federal Programs	306,830	707,660	-56.64%
Total Disbursements	<u>8,199,819</u>	<u>8,689,579</u>	-5.64%
Increase/Decrease in Net Position	360,216	333,409	8.04%
Beginning Net Position	2,351,977	2,018,568	16.52%
Ending Net Position	<u>\$ 2,712,193</u>	<u>\$ 2,351,977</u>	15.32%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$360,216. The increase in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2023	Receipts	Disbursements	Transfers	Ending Balance 8/31/2024	Change in Fund Balance
General	\$ 1,222,530	\$ 7,789,250	\$ 7,055,701	\$ 31,532	1,987,611	\$ 765,081
Employee Benefit	20,652	47,949	50,039	-	18,562	(2,090)
School Nutrition	14,121	165,290	257,403	87,000	9,008	(5,113)
Student Activities	62,880	151,825	247,995	151,468	118,178	55,298
Depreciation	325,212	1,563	50,709	(270,000)	6,066	(319,146)
QCPU Fund	295,271	200,698	198,392	-	297,577	2,306
Special Building	411,311	263,460	399,580	-	275,191	(136,120)
Total	<u>\$ 2,351,977</u>	<u>\$ 8,620,035</u>	<u>\$ 8,259,819</u>	<u>\$ -</u>	<u>\$ 2,712,193</u>	<u>\$ 360,216</u>

The largest single source of receipts for the School District is property tax. In 2022-23, the School District's assessed valuation was \$404,415,999. In 2023-24, it increased by \$47,539,005 or 11.75% to \$451,955,004.

The following table shows the property tax rates, by fund, for fiscal years 2022-23 and 2023-24, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2023-24 would be \$1,094.

Fund	2022-23 Levy	2023-24 Levy	Levy Change	Percentage Change
General	1.005316	0.999027	(0.01)	-0.63%
Special Building	0.053700	0.050287	(0.00)	-6.36%
QCPUF	0.049954	0.044699	(0.01)	-10.52%
Total Levy	1.108970	1.094013	(0.01)	-1.35%

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2022-23 was \$2,043,143 and in 2023-24, it decreased by \$31,302 (1.53%) to \$2,011,841.

	Year Ended 8/31/2023	% of Total	Year Ended 8/31/2024	% of Total
Receipts				
Property Tax	\$ 3,708,361	47.69%	\$ 3,929,431	47.84%
State Aid	2,043,143	26.28%	2,011,841	24.49%
Federal Receipts	615,203	7.91%	332,962	4.05%
Other Local, County, State, Receipts	1,408,669	18.12%	1,940,016	23.62%
Total Receipts	\$ 7,775,376	100.00%	\$ 8,214,250	100.00%
Disbursements				
Instruction & Instructional Support	\$ 4,995,740	63.69%	\$ 4,704,413	63.15%
Administration & Business Services	1,014,006	12.93%	949,084	12.74%
Operation & Maintenance	657,360	8.38%	837,799	11.25%
Transportation	289,008	3.68%	219,201	2.94%
Other	14,720	0.19%	38,374	0.52%
Federal Programs	429,650	5.48%	306,830	4.12%
Transfers	443,820	5.66%	393,468	5.28%
Total Disbursements	\$ 7,844,304	100.00%	\$ 7,449,169	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2023-24 fiscal year, the School District's General Fund Cash Position increased by \$765,081. The following table provides a detailed picture of the change in cash position:

	2023-24 Budget	Year-End Actual	Difference
09/1/2023 Actual Beginning Balance	\$ 1,373,003	\$ 1,222,530	\$ (150,473)
Receipts			
Property Taxes	4,470,000	3,929,431	(540,569)
State Aid	2,011,847	2,011,841	(6)
Other Local	141,000	373,093	232,093
County	10,000	22,249	12,249
Special Education	-	542,957	542,957
Other State	60,000	469,510	409,510
Federal Programs	245,000	332,962	87,962
Nonrevenue	-	532,207	532,207
Total Receipts	6,937,847	8,214,250	1,276,403
Expenditures	8,310,850	7,449,169	(861,681)
08/31/2024 Ending Balance	<u>\$ -</u>	<u>\$ 1,987,611</u>	<u>\$ 1,987,611</u>

As detailed in the table, total receipts were \$1,276,403 over budget and the budget of expenditures was underspent by \$861,681.

DEBT ADMINISTRATION

At year-end, the School District had \$1,356,856 in outstanding debt, consisting of leases and bonds.

	Balance 9/1/2023	Increases	Retirements	Balance 8/31/2024
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	955,000	-	115,000	840,000
Limited Tax Building Improvement Bonds, Series 2014B	57,000	-	28,000	29,000
Bank Loan - PVB	635,185		147,329	487,856
Lease-Purchase Daycare Facility	379,818	-	379,818	-
Totals	<u>\$ 2,027,003</u>	<u>\$ -</u>	<u>\$ 670,147</u>	<u>\$ 1,356,856</u>

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Morrill Public Schools, 508 Jefferson Ave, Morrill, NE 69358. Our telephone number is (308) 247-3414, our fax number is (308) 247-2196, and our email address is todd.chessmore@mpsions.org.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2024

	<u>Governmental Activities</u>
	<u>2024</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,590,717
Cash with Fiscal Agent	1,121,476
Total Assets	<u>2,712,193</u>
NET POSITION	
Restricted:	
Capital Outlay	572,768
Unrestricted	2,139,425
Total Net Position	<u>\$ 2,712,193</u>

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities 2024
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Instruction	\$ (3,109,093)	\$ 116,623	\$ 142,478	\$ (2,849,992)
Special Education	(523,963)	-	542,957	18,994
Summer School	(17,587)	-	-	(17,587)
Support Services - Students	(839,955)	-	-	(839,955)
Support Services - Instruction	(263,854)	-	-	(263,854)
Board of Education	(39,148)	-	-	(39,148)
Executive Administration Services	(234,327)	-	-	(234,327)
District Legal Services	(51,944)	-	-	(51,944)
Office of Principal	(469,368)	-	-	(469,368)
Central Services	(154,297)	-	-	(154,297)
Operation & Maintenance of Plant	(854,047)	-	-	(854,047)
Student Transportation	(269,910)	-	-	(269,910)
State Programs	(35,207)	-	7,500	(27,707)
Community Services Operations	(3,167)	-	-	(3,167)
Federal Programs	(306,830)	-	241,565	(65,265)
Debt Service	(521,724)	-	-	(521,724)
School Nutrition	(257,403)	41,397	123,780	(92,226)
Student Activities	(247,995)	-	150,946	(97,049)
Total Governmental Activities	\$ (8,199,819)	\$ 158,020	\$ 1,209,226	(6,832,573)
General Receipts:				
Taxes:				
Property				4,348,027
Motor Vehicle				177,639
State and County Shared Receipts, unrestricted				517,352
State Aid				2,011,841
Interest Income				28,995
Insurance Proceeds				44,272
Other				64,663
Total General Receipts				7,192,789
Change in Net Position				360,216
Net Position - Beginning				2,351,977
Net Position - Ending				\$ 2,712,193

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

August 31, 2024

	General Fund	Special Revenue Funds			Capital Project Funds			Total Major Governmental Funds
		Benefit Fund	School Nutrition Fund	Student Activities Fund	Depreciation Fund	Qualified Undertaking Fund	Special Building Fund	2024
ASSETS								
Cash and Cash Equivalents	\$ 962,216	\$ 18,562	\$ 9,008	\$ 118,178	\$ 6,066	\$ 252,362	\$ 224,325	\$ 1,590,717
Cash With Fiscal Agent	1,025,395	-	-	-	-	45,215	50,866	1,121,476
Total Assets	\$ 1,987,611	\$ 18,562	\$ 9,008	\$ 118,178	\$ 6,066	\$ 297,577	\$ 275,191	\$ 2,712,193
LIABILITIES & FUND BALANCE								
Fund Balance								
Restricted for:								
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,577	\$ 275,191	\$ 572,768
Committed to:								
Capital Outlay	-	-	-	-	6,066	-	-	6,066
Employee Benefits	-	18,562	-	-	-	-	-	18,562
Nutrition Activity	-	-	9,008	-	-	-	-	9,008
Student Activities	-	-	-	118,178	-	-	-	118,178
Unassigned:	1,987,611	-	-	-	-	-	-	1,987,611
Total Fund Balance	1,987,611	18,562	9,008	118,178	6,066	297,577	275,191	2,712,193
Total Liabilities and Fund Balances	\$ 1,987,611	\$ 18,562	\$ 9,008	\$ 118,178	\$ 6,066	\$ 297,577	\$ 275,191	\$ 2,712,193

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Special Revenue Funds				Capital Project Funds			Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Student Activities Fund	Qualified Capital Purpose Undertaking		Special Building Fund	2024
					Depreciation Fund	Fund		
RECEIPTS								
Local Sources	\$ 4,302,524	\$ 109	\$ 41,510	\$ 151,825	\$ 1,563	\$ 183,041	\$ 243,624	\$ 4,924,196
County Sources	22,249	-	-	-	-	-	-	22,249
State Sources	3,024,308	-	1,553	-	-	17,657	19,836	3,063,354
Federal Sources	332,962	-	122,227	-	-	-	-	455,189
Other	-	47,840	-	-	-	-	-	47,840
Total Receipts	7,682,043	47,949	165,290	151,825	1,563	200,698	263,460	8,512,828
DISBURSEMENTS								
Instruction	3,059,054	50,039	-	-	-	-	-	3,109,093
Special Education	523,963	-	-	-	-	-	-	523,963
Summer School	17,587	-	-	-	-	-	-	17,587
Support Services - Students	839,955	-	-	-	-	-	-	839,955
Support Services - Instruction	263,854	-	-	-	-	-	-	263,854
Board of Education	39,148	-	-	-	-	-	-	39,148
Executive Administration Services	234,327	-	-	-	-	-	-	234,327
District Legal Services	51,944	-	-	-	-	-	-	51,944
Office of Principal	469,368	-	-	-	-	-	-	469,368
Central Services	154,297	-	-	-	-	-	-	154,297
Operation & Maintenance of Plant	837,799	-	-	-	-	-	16,248	854,047
Student Transportation	219,201	-	-	-	50,709	-	-	269,910
Community Services Operations	3,167	-	-	-	-	-	-	3,167
State Categorical Programs	35,207	-	-	-	-	-	-	35,207
Federal Programs	306,830	-	-	-	-	-	-	306,830
Debt Services	-	-	-	-	-	138,392	383,332	521,724
School Nutrition	-	-	257,403	-	-	-	-	257,403
Student Activities	-	-	-	247,995	-	-	-	247,995
Total Disbursements	7,055,701	50,039	257,403	247,995	50,709	138,392	399,580	8,199,819
Excess (Deficiency) of Receipts Over (under) Disbursements	626,342	(2,090)	(92,113)	(96,170)	(49,146)	62,306	(136,120)	313,009
OTHER FINANCING SOURCES (USES)								
Interfund Loan Proceeds/(Payment)	60,000	-	-	-	-	(60,000)	-	-
Insurance Proceeds	44,272	-	-	-	-	-	-	44,272
Other	2,935	-	-	-	-	-	-	2,935
Transfers In	270,000	-	87,000	151,468	-	-	-	508,468
Transfers Out	(238,468)	-	-	-	(270,000)	-	-	(508,468)
	138,739	-	87,000	151,468	(270,000)	(60,000)	-	47,207
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	765,081	(2,090)	(5,113)	55,298	(319,146)	2,306	(136,120)	360,216
Fund Balances - Beginning	1,222,530	20,652	14,121	62,880	325,212	295,271	411,311	2,351,977
Fund Balances - Ending	\$ 1,987,611	\$ 18,562	\$ 9,008	\$ 118,178	\$ 6,066	\$ 297,577	\$ 275,191	\$ 2,712,193

The Notes to the Financial Statements are an integral part of these statements.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC 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. In addition, the accounting policies of Morrill Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

Morrill Public School's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statement and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net current position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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 generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

NOTES TO THE BASIC FINANCIAL STATEMENTS - EXHIBIT E
(Continued)

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. 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 revenues are reported instead as general receipts, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

The School District reports the following major governmental funds:

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

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue fund:

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

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.

Capital Project Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund, Qualified Capital Purpose Undertaking Fund, and Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. The Depreciation Fund is considered a component of the General Fund.

Qualified Capital Purpose Undertaking Fund - This fund accounts for taxes levied and other receipts specifically earmarked for the removal of environmental hazards and for the removal of handicap barriers in the School District's buildings. General Fund expenditures for the purpose of this fund are not allowable. The tax levy and duration of this fund is restricted.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

C. **Assets, Liabilities and Equity**

1. **Cash and Cash Equivalents**

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2024.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as "Due To/From Other Funds".

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements:

The School District has implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District's taxpayers are reported as program receipts. Program receipts in Instructional activity includes tuition received and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School 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.

E. Internal and Interfund Balances and Activities

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

F. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the School District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as budget estimated); accordingly, actual results could differ from those estimates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state, and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that are considered material to the financial statements or that are required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. CASH AND CASH EQUIVALENTS

Nebraska State Statutes authorize the School District, with the consent of its board of education, to invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash and cash equivalents for the School District at August 31, 2024, consisted of the following:

Demand Deposits	\$ 1,590,717
Total Governmental Funds	<u>1,590,717</u>

At August 31, 2024, the School District had bank balances of \$1,688,856 (this does not reflect outstanding checks or deposits in transit). Cash and cash equivalents include bank balances and investments that as of August 31, 2024, are entirely insured and or collateralized by securities held by the School District's agent in the School District's name.

Risks

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.
- Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the School District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

B. INTERFUND TRANSFERS AND BALANCES

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These interfund transfers are eliminated in the government-wide Statement of Activities.

The following is a schedule of operating transfers for the year ended August 31, 2023:

Fund	Transfers In	Transfers Out
General Fund	\$ 270,000	\$ 238,468
Nutrition Fund	87,000	-
Depreciation Fund	-	270,000
Activities Fund	151,468	-
Total Operating Transfers	\$ 508,468	\$ 508,468

Transfers from the General Fund were used to support the School District’s School Nutrition Program (\$87,000) and student activities (\$151,468). Transfers from the Depreciation Fund were used to support general activities (\$270,000).

2. Advances To/From Other Funds

Advances To/From Other Funds are authorized interfund long-term loans with a requirement of repayment between funds within a two-year period. These interfund receivables and payables are eliminated in the government-wide Statement of Net Position. During Fiscal 2024, \$140,000 in prior year advances were repaid. An advance of \$200,000 was made from the Qualified Special Purpose Undertaking Fund to the General Fund. The following is a schedule of the advances to/from other fund balances as of August 31, 2024:

Fund	Due to Other Funds	Due From Other Funds
General Fund	\$ 200,000	\$ -
Qualified Special Purpose Undertaking Fund	-	200,000
Total Due To/From Other Funds	\$ 200,000	\$ 200,000

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

The School District 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.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(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, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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 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.

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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained plus creditable Service equals 85 or greater.

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.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$4,163,016. Total covered payroll was \$3,999,222. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

contribution was equal to 9.78 percent from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$395,035.

3. Pension Liabilities

At June 30, 2023 the District had a liability of \$662,646 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.1924%, which was an increase of 0.00056% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$166,073.

4. Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.45 percent
Salary increases, including wage inflation	2.95 – 12.95 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.05% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.1 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates for males, 95% of female rate for female), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled mortality Table (static table).

The actuarial assumptions used in the July 1, 2023, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.1 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2122.

6. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.1%	\$ 4,151,919
Current discount rate	7.1%	\$ 662,646
1% increase	8.1%	\$ (2,199,768)

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

7. Plan Fiduciary Net Position

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

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. If an employee leaves Morrill Public Schools, in good standing, after at least fifteen years of continuous service, the Board of Education will "buy back" any unused days up to a maximum of forty-five (45) days at \$80 a day. As of August 31, 2024, the potential future liability was \$2,108.

C. Federal Food Commodities

The School District received \$13,647 worth of Federal Food Commodities for the year ended August 31, 2024.

D. Commitments and Contingencies

1. Unemployment Compensation:

The School is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2024-2025 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

4. Long-Term Debt:

a. Loan Payable – Operating Note

On September 15, 2022, the School District entered into a commercial term loan agreement with Platte Valley Bank for the purpose of supporting ongoing operations. The five-year agreement calls for annual principal payments and interest payments with an initial interest rate of 4.0%, resetting annually until the note's maturity at September 15, 2027. As of September 15, 2023, the loan interest rate has reset to 6.0%. At the current rate of interest, the annual debt service requirements are as follows:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Fiscal Year Ending August 31	Principal	Interest	Total
2025	147,329	35,464	182,793
2026	153,115	29,678	182,793
2027	162,430	20,363	182,793
2028	172,311	10,482	182,793
Totals	\$ 635,185	\$ 95,987	\$ 731,172

b. Bonds Payable

Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A

On February 10, 2014, the School District issued \$1,774,870 of the Limited Tax Obligation Qualified Zone Academy Bonds (Direct Pay – Taxable Interest), Series 2014A. These bonds were issued for the purpose of paying to improve the indoor air quality and environmental climate in the high school building and to provide customized cloud based lessons and tutorials for technology integration. The Series 2014A Limited Tax Qualified Zone Academy Bonds call for semi-annual principal and semi-annual interest payments with an interest rate of 5.25%, a direct pay federal interest credit maximum rate of 4.65%, and a sequester adjustment of 7.2% of the federal interest credit. The amount of the federal interest tax credit and the sequester adjustment have been combined in the following table. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	QZAB Tax Credit Interest	Total
2025	\$ 115,000	\$ 43,575	\$ (35,816)	\$ 122,759
2026	132,000	37,118	(30,509)	138,609
2027	133,000	30,188	(24,812)	138,376
2028	134,000	23,179	(19,052)	138,127
2029	136,000	16,117	(13,247)	138,870
2030-2031	205,000	10,788	(8,866)	206,922
Totals	\$ 855,000	\$ 160,965	\$ (132,302)	\$ 883,663

Limited Tax Building Improvement Bonds, Series 2014B

On February 10, 2014, the School District issued \$262,000 of the Limited Tax Building Improvement Bonds, Series 2014B. The bonds call for annual principal and semi-annual interest payments with an interest rate range of 0.85% to 2.90%.

The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2025	29,000	420	29,420
Totals	\$ 29,000	\$ 420	\$ 29,420

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

d. Lease-Purchase Administration & Daycare Facility

On November 17, 2016, the School District entered into a lease purchase agreement of \$1,525,000 for the purpose of constructing an administration building that would also house a daycare facility. The agreement was retired in full on October 15, 2023.

e. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 9/1/2023	Increases	Retirements	Balance 8/31/2024	Amounts Due Within One Year
Limited Tax Obligation Qualified Zone Academy Bonds, Series 2014A	955,000	-	100,000	855,000	115,000
Limited Tax Building Improvement Bonds, Series 2014B	57,000	-	28,000	29,000	29,000
Bank Loan - PVB - Ag Complex	635,185	-	-	635,185	147,329
Lease-Purchase Daycare Facility	379,818	-	379,818	-	-
Totals	\$ 2,027,003	\$ -	\$ 507,818	\$ 1,519,185	\$ 291,329

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2022, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

MORRILL PUBLIC SCHOOLS
MORRILL , NEBRASKA

EXHIBIT F

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 1,373,003	\$ 1,222,530
Receipts:		
Local Sources:		
1100 Property Taxes	4,470,000	3,929,431
1115 Carline Taxes	25,000	27,641
1125 Motor Vehicle Taxes	50,000	177,639
1140 Penalties & Interest on Taxes	-	11,213
1370 Preschool Tuition and Fees	40,000	64,250
1421 Receipts from Other Districts	-	300
1510 Interest	9,000	19,408
1800 Community Service Activities	15,000	52,073
1911 Local License Fees	-	600
1920 Contributions & Donations	-	1,081
1925 Categorical Grants	-	5,000
1990 Other	2,000	13,888
	<u>4,611,000</u>	<u>4,302,524</u>
County Sources:		
2110 Fines and Licenses	10,000	22,249
	<u>10,000</u>	<u>22,249</u>
State Sources:		
3110 State Aid	2,011,847	2,011,841
3120 Special Education	-	542,957
3130 Homestead Exemption	-	100,628
3131 Property Tax Credit	-	280,338
3180 Prorate Motor Vehicle	9,000	13,194
3400 State Apportionment	45,000	62,850
3512 Distance Education Incentive Payment	6,000	5,000
3551 Career Education	-	7,500
	<u>2,071,847</u>	<u>3,024,308</u>
Federal Sources:		
4309 Head Start	55,000	34,236
4310 REAP	50,000	41,575
4505 Title I	60,000	87,505
4509 Title II	-	12,599
4516 IDEA Preschool	-	3,598
4518 IDEA Part B	60,000	64,882
4524 Other Federal Non-Categorical Receipts	-	20,614
4530 Other Federal Categorical Receipts	-	5,073
4708 Medicaid	10,000	41,764
4709 Medicaid Administrative Activities	10,000	8,058
4969 Title IV Part A	-	13,058
	<u>245,000</u>	<u>332,962</u>
Other Non-Revenue Receipts:		
5200 Funds Transferred In	-	270,000
5301 Insurance Proceeds	-	44,272
9004 Interfund Loans	-	215,000
5690 Other	-	2,935
	<u>-</u>	<u>532,207</u>
 Total Receipts	 <u>6,937,847</u>	 <u>8,214,250</u>
Total Available Resources	<u>8,310,850</u>	<u>9,436,780</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT F
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,700,000	\$ 3,059,054
1200 Special Education	700,000	523,963
1300 Summer School	-	17,587
2100 Support Services - Students	920,000	839,955
2200 Support Services - Instruction	300,000	263,854
2310 Board of Education	115,000	39,148
2320 Executive Administration Services	307,000	234,327
2330 District Legal Services	15,000	51,944
2400 Office of Principal	510,000	469,368
2510 Central Services	190,000	154,297
2600 Operation & Maintenance of Plant	673,000	837,799
2650 Vehicle Operation and Maintenance	175,000	-
2710 Student Transportation	180,000	219,201
3300 Community Services Operations	5,850	3,167
3500 State Categorical Programs	-	35,207
6000 Federal Programs	220,000	306,830
Total Disbursements	<u>8,010,850</u>	<u>7,055,701</u>
Other Financing Uses:		
9004 Interfund Loans	-	155,000
8000 Transfers	300,000	238,468
Total Other Financing Uses	<u>300,000</u>	<u>393,468</u>
Total Disbursements and Other Financing Uses	<u>8,310,850</u>	<u>7,449,169</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 1,987,611</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT G

EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 19,906	\$ 20,652
Receipts:		
1510 Interest	75	109
5690 Employee Contributions	40,000	47,840
Total Receipts	40,075	47,949
Total Available Resources	59,981	68,601
Disbursements:		
2900 Employee Benefits	59,981	50,039
2900 Other	-	-
Total Disbursements	59,981	50,039
FUND BALANCE, End of Year	\$ -	\$ 18,562

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT H

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 15,577	\$ 14,121
Receipts:		
1510 Interest	120	113
1600 Lunchroom Sales	25,000	41,397
1920 Other Contributions & Donations	14,000	-
1990 Other Local Revenue	-	-
3150 State Reimbursement	5,000	1,553
4210 Federal Reimbursement	170,000	122,227
Total Receipts	<u>214,120</u>	<u>165,290</u>
Total Available Resources	<u>229,697</u>	<u>179,411</u>
Disbursements:		
3100 Salaries	105,365	91,114
3100 Employee Benefits	26,920	23,943
3100 Purchased Services	-	58
3100 Supplies & Materials	-	9,084
3100 Food	122,412	133,097
3100 Capital Outlay	-	-
3100 Other	75,000	107
Total Disbursements	<u>329,697</u>	<u>257,403</u>
Other Financing Sources (Uses):		
5200 Transfers In - General Fund Support	100,000	87,000
5690 Other Non-Revenue Receipts	-	-
	<u>100,000</u>	<u>87,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 9,008</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOL
MORRILL, NEBRASKA

EXHIBIT I

STUDENT ACTIVITIES FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 121,225	\$ 62,880
Receipts:		
1510 Interest	300	879
1710 Activity Fund Receipts	180,000	69,640
1730 Membership Dues & Fees	-	250
1741 Extracurricular Activity Fees	-	975
1750 Revenue from Enterprise Activities	-	40,534
1790 Other Activity Income	-	33,047
1920 Contributions	-	6,500
Total Receipts	<u>180,300</u>	<u>151,825</u>
Total Available Resources	<u>301,525</u>	<u>214,705</u>
Disbursements:		
2900 Purchased Services	-	61,017
2900 Supplies	-	169,362
2900 Other	401,525	17,616
Total Disbursements	<u>401,525</u>	<u>247,995</u>
Other Financing Sources (Uses)		
5200 Transfers In - General Fund Support	100,000	151,468
Total Financing Sources (Uses)	<u>100,000</u>	<u>151,468</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 118,178</u>

See Notes to the Required Supplementary Information (RSI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT J

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 323,161	\$ 325,212
Receipts:		
1510 Interest	500	1,563
Total Receipts	<u>500</u>	<u>1,563</u>
Total Available Resources	<u>323,661</u>	<u>326,775</u>
Disbursements:		
2900 Capital Outlay	-	50,709
Re-Appropriated Funds	423,661	
Total Disbursements	<u>423,661</u>	<u>50,709</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	100,000	-
5690 Other Non-Revenue	-	-
8000 Transfers Out - Transfer to General Fund	-	(270,000)
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>(270,000)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 6,066</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT K

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 289,578	\$ 295,271
Receipts:		
Local Sources:		
1100 Property Taxes	200,000	177,244
1115 Carline Taxes	1,300	1,237
1140 Penalties & Interest on Taxes	-	554
1510 Interest	3,500	4,006
	<u>204,800</u>	<u>183,041</u>
State Sources:		
3130 Homestead	-	4,502
3131 Property Tax Credit	-	12,543
3180 Pro-Rate Motor Vehicle	500	612
	<u>500</u>	<u>17,657</u>
Total Receipts	<u>205,300</u>	<u>200,698</u>
Total Available Resources	<u>494,878</u>	<u>495,969</u>
Disbursements:		
2515 Capital Outlay	211,878	-
5000 Redemption of Principal	130,000	128,000
5000 Debt Service Interest	13,000	9,292
5000 Other Expenses	140,000	1,100
Total Disbursements	<u>494,878</u>	<u>138,392</u>
Other Financing Sources (Uses):		
9004 Interfund Loan	-	(60,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(60,000)</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 297,577</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT L

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2024

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 578,132	\$ 411,311
Receipts:		
Local Sources:		
1100 Property Taxes	225,000	198,697
1115 Carline Taxes	1,500	1,409
1140 Penalties & Interest on Taxes	-	601
1510 Interest	5,000	2,917
1920 Other Contributions & Donations	25,000	40,000
	<u>256,500</u>	<u>243,624</u>
State Sources:		
3130 Homestead	-	5,065
3131 Property Tax Credit	-	14,111
3180 Pro-rate Motor Vehicle	600	660
	<u>600</u>	<u>19,836</u>
Total Receipts	<u>257,100</u>	<u>263,460</u>
Total Available Resources	<u>835,232</u>	<u>674,771</u>
Disbursements:		
2620 Services	350,000	-
2620 Capital Outlay	50,000	16,248
5000 Redemption of Principal	435,232	379,819
5000 Debt Service Interest	-	3,513
Total Disbursements	<u>835,232</u>	<u>399,580</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 275,191</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT M

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2024

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, School Nutrition Fund, Special Building Fund, Qualified Capital Purpose Undertaking Fund, and Activity Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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 expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments. If the School District plans to increase their property tax request by more than 2% plus allowable growth, they are required to participate in a Joint Public Hearing, held between September 14-24.

Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 15.

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least four days prior to the hearing.

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 15.

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	2023
Instruction:		
Salaries		
Teachers/Professional Staff	\$ 1,156,724	\$ 1,112,129
Substitutes	48,758	86,661
Clerical and Paraprofessional Staff	670	38,798
Employee Benefits	512,131	553,445
Purchased Services	82,015	70,717
Supplies and Materials	92,081	115,929
Textbooks	8,161	16,827
Capital Outlay	7,857	11,974
Other	710	3,255
	<u>1,909,107</u>	<u>2,009,735</u>
Instruction - LEP		
Supplies and Materials	297	-
	<u>297</u>	<u>-</u>
Instruction - Poverty:		
Salaries		
Teachers/Professional Staff	416,711	399,450
Employee Benefits	158,218	153,147
Supplies and Materials	1,417	1,089
	<u>576,346</u>	<u>553,686</u>
Instruction - Early Childhood Educational Programs:		
Salaries		
Teachers/Professional Staff	121,420	225,164
Instructional Aides and Assistants	229,690	280,102
Substitutes	6,263	7,888
Non-Instructional	40,730	-
Employee Benefits	132,327	151,637
Purchased Services	4,697	6,872
Supplies and Materials	38,027	42,725
Capital Outlay	-	185
Other	150	97
	<u>573,304</u>	<u>714,670</u>
Total Instruction	<u>3,059,054</u>	<u>3,278,091</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	2023
Special Education:		
Salaries		
Teachers/Professional Staff	\$ 67,405	\$ 139,468
Instructional Aides and Assistants	175,345	162,775
Employee Benefits	75,054	116,821
Purchased Services	190,371	188,352
Supplies and Materials	15,758	19,029
Other	30	905
	<u>523,963</u>	<u>627,350</u>
Summer School:		
Salaries		
Teachers/Professional Staff	14,964	-
Employee Benefits	2,623	-
	<u>17,587</u>	<u>-</u>
Support Services - Students:		
Salaries		
Teachers/Professional Staff	369,865	382,142
Non-Instructional	53,114	58,936
Professional Non-Certificated	97,747	145,556
Employee Benefits	134,623	167,480
Purchased Services	173,227	3,705
Supplies and Materials	10,800	27,979
Capital Outlay	-	1,313
Other	579	9,476
	<u>839,955</u>	<u>796,587</u>
Support Services - Instruction:		
Salaries		
Teachers/Professional Staff	33,632	59,288
Instructional Aides and Assistants	67,674	60,900
Technical Staff	26,204	26,815
Employee Benefits	36,079	45,267
Purchased Services	84,177	72,918
Supplies and Materials	11,588	22,732
Capital Outlay	-	5,792
Other	4,500	-
	<u>263,854</u>	<u>293,712</u>
General Administration - Board of Education:		
Purchased Services	2,401	7,913
Liability Insurance	16,883	84,123
Supplies and Materials	576	959
Capital Outlay	-	4,316
Other	19,288	8,507
	<u>39,148</u>	<u>105,818</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	2023
General Administration - Executive Administration Services:		
Salaries		
Administrative Staff	\$ 120,833	\$ 130,000
Non-Instructional	59,301	73,304
Employee Benefits	47,358	57,753
Purchased Services	3,706	6,797
Supplies and Materials	1,833	3,171
Capital Outlay	-	6,664
Other	1,296	3,710
	<u>234,327</u>	<u>281,399</u>
District Legal Services:		
Contracted Legal Services	51,944	6,464
	<u>51,944</u>	<u>6,464</u>
Office of Principal:		
Salaries		
Teachers/Professional Staff	280,212	276,559
Non-Instructional	79,508	82,103
Employee Benefits	105,877	97,732
Purchased Services	1,341	4,568
Supplies and Materials	-	807
Other	2,430	952
	<u>469,368</u>	<u>462,721</u>
Central Services:		
Salaries		
Professional Non-Certificated	73,867	72,583
Employee Benefits	12,463	12,539
Purchased Services	11,445	22,402
Accounting and Auditing Services	15,964	18,016
Supplies and Materials	22,380	7,079
Capital Outlay	14,759	14,339
Other	3,419	10,646
	<u>154,297</u>	<u>157,604</u>
Operation & Maintenance of Plant:		
Salaries		
Non-Instructional	262,444	271,527
Employee Benefits	91,328	77,929
Purchased Services	184,674	28,545
Supplies and Materials	293,513	257,821
Capital Outlay	5,840	17,338
Other	-	4,200
	<u>837,799</u>	<u>657,360</u>

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2024

	2024	2023
Student Transportation:		
Salaries		
Teachers/Professional Staff	\$ -	\$ 3,712
Non-Instructional	87,751	120,900
Employee Benefits	13,394	19,593
Purchased Services	68,124	71,372
Supplies and Materials	47,997	61,730
Capital Outlay	-	9,529
Other	1,935	2,172
	<u>219,201</u>	<u>289,008</u>
Support Services - Other:		
Early Retirement	-	7,500
	<u>-</u>	<u>7,500</u>
Community Services Operations:		
Supplies and Materials	<u>3,167</u>	<u>3,620</u>
State Categorical Programs:		
Purchased Services	15,718	3,600
Supplies and Materials	19,489	-
	<u>35,207</u>	<u>3,600</u>
Federal Programs:		
Title I	119,452	116,797
Title II, Part A	17,294	14,882
IDEA Enrollment	103,125	122,329
Federal Vocational & Applied Technology (Carl Perkins)	-	1,795
Title IV, Part A	10,101	20,121
REAP	41,575	50,658
ESSER III	-	75,150
Other Federal	15,283	27,918
	<u>306,830</u>	<u>429,650</u>
Transfers:		
Activities Fund	151,468	93,820
Depreciation Fund	-	300,000
School Nutrition Fund	87,000	50,000
	<u>238,468</u>	<u>443,820</u>
Interfund Loans:		
School Nutrition Fund	15,000	-
QCPUF Fund	140,000	-
	<u>155,000</u>	<u>-</u>
Total Operational Cash Disbursements	<u>\$ 7,449,169</u>	<u>\$ 7,844,304</u>



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
Morrill Public Schools
Morrill, Nebraska 69358

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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2024. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District'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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

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

Report on Compliance and Other Matters

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

Morrill Public Schools' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The School District'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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Rauner & Assoc P.C." in a cursive, flowing script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2024

MORRILL PUBLIC SCHOOLS
MORRILL, NEBRASKA

EXHIBIT O

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2024

2024-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however, the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education
Morrill Public Schools
Morrill, Nebraska 69358

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of Morrill Public Schools on the School District's student membership and attendance reporting for the Nebraska Department of Education attendance reporting. The School District is responsible for the student membership information of Morrill Public Schools as of August 31, 2024. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- 1) We documented the School District's policies and procedures for collecting student membership and attendance data.

We found no exceptions as a result of the procedures.

- 2) We determined that the School District was following its policies and procedures for collecting student census data.

We found no exceptions as a result of the procedures.

- 3) We determined attendance at the School District is collected at least daily and calculated to the nearest hundredth of a day.

We found no exceptions as a result of the procedures.

- 4) We determined the School District maintains a cumulative attendance and membership record for each student.

We found no exceptions as a result of the procedures.

- 5) We determined 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.

We found no exceptions as a result of the procedures.

- 6) We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2023-2024 school year.

We found no exceptions as a result of the procedures.

- 7) We sampled 13 students from the ADVISER report for the year ended August 31, 2024 and traced the days enrolled, present, and absent to the School District's information system.

We found no exceptions as a result of the procedures.

- 8) Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record.

We found no exceptions as a result of the procedures.

- 9) We sampled 60 General fund disbursements, noting the School District's allocation to the school district/building level.

We found no exceptions as a result of the procedures.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of Morrill Public Schools as of August 31, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and Education and management of the School District, the Nebraska Department of Education, and the Nebraska Auditor of Public Accounts, and is not intended to be, and should not be, used by anyone other than the specified parties.

A handwritten signature in black ink that reads "Rauner & Associates P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2024



November 5, 2024

To the Board of Education
Morrill Public Schools
Morrill, Nebraska 69358

We have audited the financial statements of the governmental activities and each major fund of Morrill Public Schools (the School District), Morrill, Nebraska, for the year ended August 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate in preparation of the annual budget filed with the state is based on past financial history and projected receipts and expenditures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the School District's policies and procedures:

In fiscal year ending 2024, total expenditures exceeded total revenues in the School District's Employee Benefit Fund, School Nutrition Fund, Depreciation Fund and Special Building Fund by \$2,090, \$5,113, \$319,146 and \$136,120, respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of these funds to ensure that the funds are cost effective and financially feasible.

We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We were engaged to report on the individual fund supplemental schedules of cash receipts, disbursements and fund balances – budget and actual, and the general fund supplemental schedules of operational cash disbursements, and the schedule of expenditures, of federal awards, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

A handwritten signature in black ink that reads "Rauner & Assoc P.C." in a cursive, flowing script.

RAUNER & ASSOCIATES, P.C.
Certified Public Accountants



MORRILL PUBLIC SCHOOLS

October 31, 2024

RE: AUDITOR MANAGEMENT POINTS ADDRESSED

In fiscal year ending 2024, total expenditures exceeded total revenues in the School District's Employee Benefit Fund, School Nutrition Fund, Depreciation Fund, and Special Building Fund by \$2,090, \$5,113, \$319,146 and \$136,120 respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of these funds to ensure that the fund is cost effective and financially feasible.

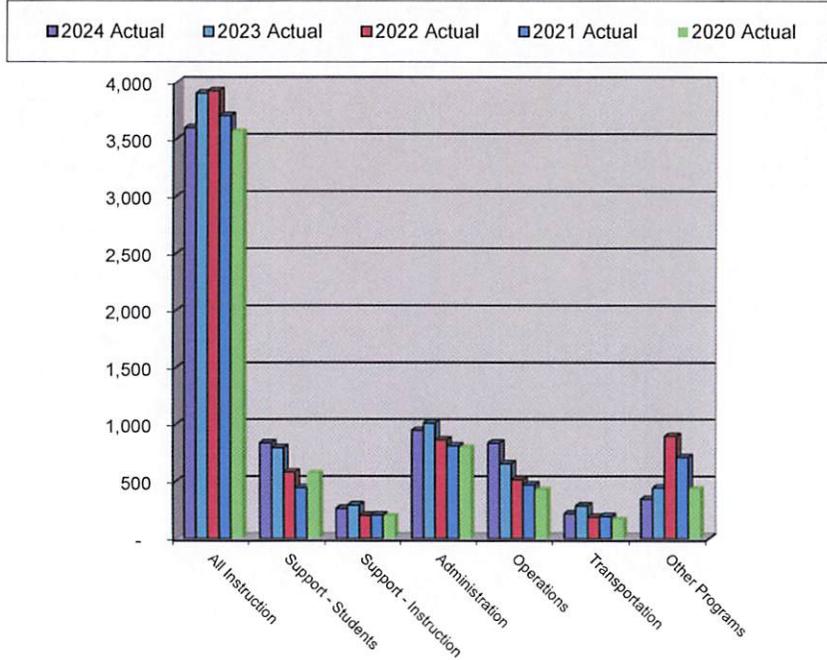
District Management will be monitoring all of the funds listed above to ensure that they are cost effective and financially feasible. The School Nutrition Fund and Student Activities Fund excess expenditures were covered by the General Fund which contributed to the excess expenditures in the General Fund. The Employee Benefit Fund is funded through employee contributions so all expenditures will be covered as they come in, which may overlap fiscal years. There was an interfund loan from the Qualified Purpose Undertaking Fund to the General Fund in December 2022 and was repaid in May 2024.

We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

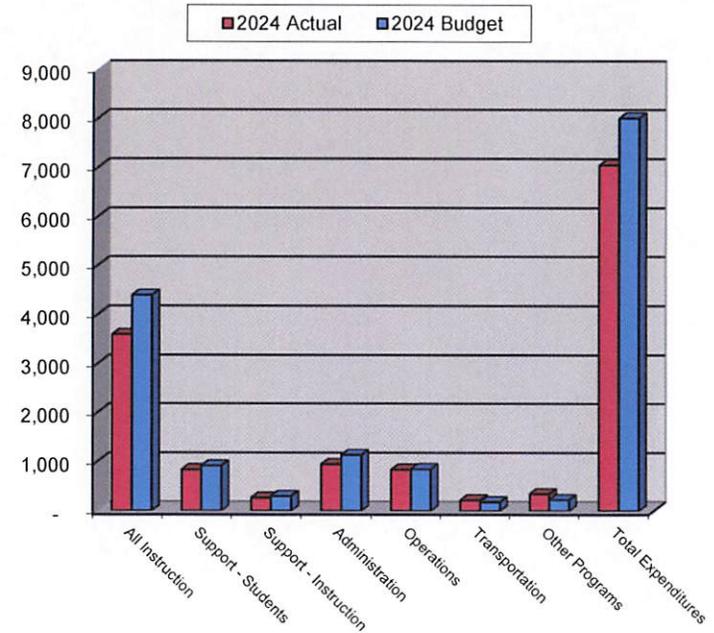
Due to funding the District has limited personnel in the business office. However, duties are segregated as much as is feasible and practical. The District acknowledges that none of the accounting personnel on staff are a Certified Public Accountant but ensures that the Business Manager has appropriate education and experience to manage the District finances. The current Business Manager has a business degree and appropriate experience. As the current Business Manager is leaving the District, the District will ensure that it again hires someone with the educational expertise to handle the District finances. The District hires Rauner & Associates to audit the financials and serve in the capacity to detect and correct a potential misstatement in the presentation of the financial statements or notes.

Clarence T. Chessmore

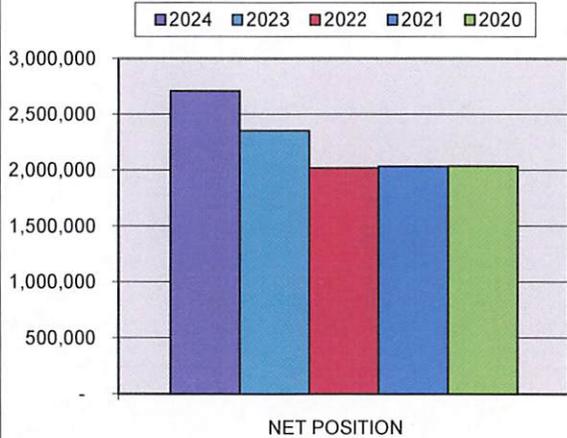
**MORRILL PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES COMPARISON**



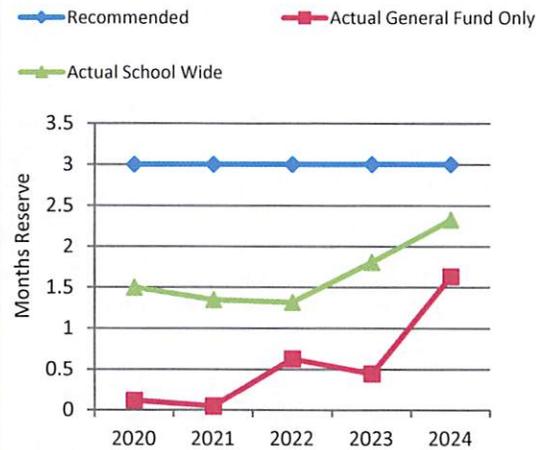
**MORRILL PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES COMPARED TO BUDGET**



**MORRILL PUBLIC SCHOOLS
CHANGE IN NET POSITION**



**MORRILL PUBLIC SCHOOLS
AVAILABLE CASH**

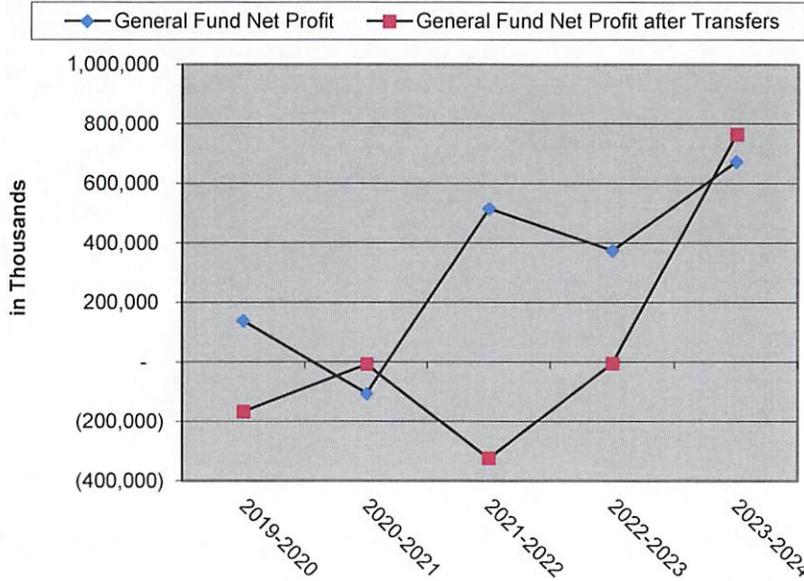


PER PUPIL COSTS (Based on ADM*)

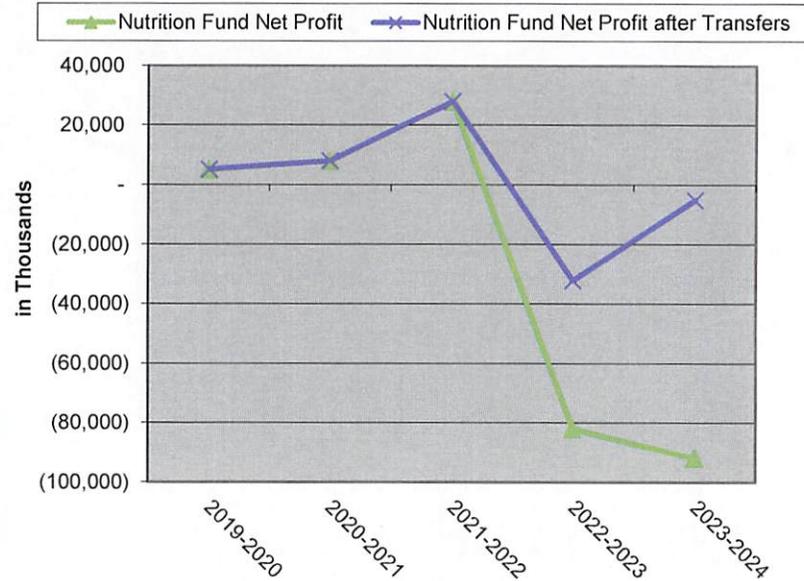
	Morrill	District**	Statewide	Morrill ADM
2011-2012	13,230	12,128	10,709	372
2012-2013	14,489	13,393	11,038	348
2013-2014	15,171	13,605	11,365	341
2014-2015	16,222	14,150	11,619	317
2015-2016	14,452	14,162	11,902	343
2016-2017	14,779	14,793	12,230	352
2017-2018	15,007	15,999	12,614	352
2018-2019	15,658	16,695	13,184	358
2019-2020	17,779	17,240	13,558	346
2020-2021	17,248	17,903	14,495	355
2021-2022	20,635	19,464	15,113	325
2022-2023	24,084	20,391	16,214	298
2023-2024	NA	NA	NA	281

* Provided by Nebraska Department of Education
 ** District - Chase County, Mitchell, Kimball, Bayard, Morrill, Bridgeport

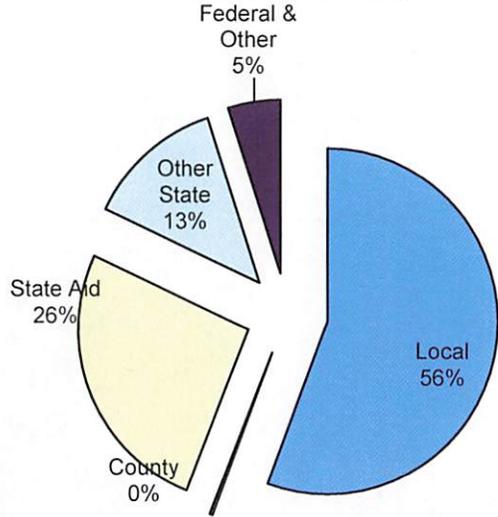
**MORRILL PUBLIC SCHOOLS
GENERAL FUND NET PROFIT FYE 2020-2024**



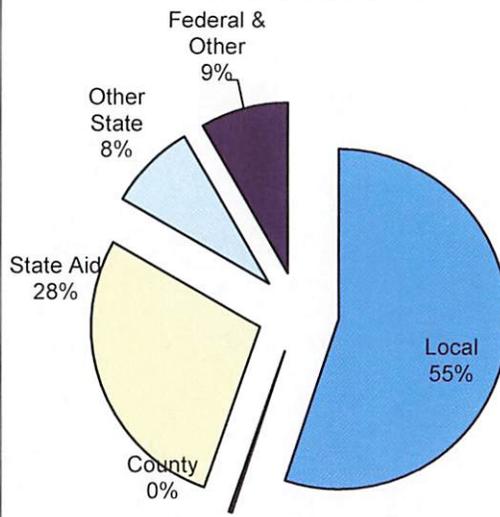
**MORRILL PUBLIC SCHOOLS
NUTRITION FUND NET PROFIT FYE 2020-2024**



**MORRILL SCHOOLS
FYE 2024 Revenues**



**MORRILL SCHOOLS
FYE 2023 Revenues**



**MORRILL SCHOOLS
FYE 2022 Revenues**

