Board of Education Regular Meeting
Monday, November 10, 2025 6:00 PM

Middle School/High School Media Center
565 Kimmel Street
Osceola, NE 68651-0198

Agenda

1. Osceola Public Schools Board of Education Information
2. Opening Procedures
   2.1. Call the Meeting to Order
   2.2. Roll Call
   2.3. Excuse Board Members Who Are Absent
3. Recognition of Visitors/Communications from the Public
4. Mr. Kyle Overturf, CPA, from AMGL, PC, to review the audit of the 2024-2025 district finances
5. Reports
   5.1. Maintenance Report
   5.2. AD Report
   5.3. Principals Reports
      5.3.1. Elementary Principal
      5.3.2. MS/HS Report
   5.4. Superintendent's Report
   5.5. Board Reports
6. Action Items
   6.1. Consent Agenda
      6.1.1. Approval of the Previous Meeting's Minutes
      6.1.2. Treasurer's Report
      6.1.3. Payment of general fund claims in the amount of $323,169.76
      6.1.4. Payment of special buildings fund claims in the amount of $199,054.17
   6.2. Consider, discuss and take all necessary action on
      6.2.1. Consider, discuss, and take all necessary action to purchase a 2026 Suburban to replace an 11-passenger van.
      6.2.2. Purchase of a new bus to replace the old 2013 bus.
      6.2.3. Consider, discuss, and take all necessary action on renting extra space in the South buildings for patron use.
7. Superintendent Evaluation
8. Next Meeting Dates and Times
   8.1. Regular meeting December 8, 2025, 6:00 PM at the Osceola Middle/High School Media Center.
9. Adjournment

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

To the Board of Education
Osceola Public Schools – District #19
Osceola, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Osceola Public Schools – District #19 for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 July 2, 2025. 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 Osceola Public Schools – District #19 are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2025. 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 financial statements was the allocation of expenses.

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.

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Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Twenty-four audit adjustments increased the fund balance of the School District's governmental funds by $416,685. Five audit adjustments increased the net position of the Nutrition Fund by $2,941. The following material misstatements detected as a result of audit procedures were corrected by management:

1) The county treasurer cash balance and property taxes were increased $549,087 on the General Fund, $13,274 on the Bond Fund, and $5,414 on the Building Fund to reflect August 31, 2025, balances held by the County.

2) Insurance payable liability account was adjusted $155,406 in the General Fund to expense over paid health insurance.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 October 31, 2025.

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.

In connection with our audit of the financial statements of Osceola Public Schools – District #19 as of August 31, 2025, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. When calculating payroll, we noted that three employees' payroll did not calculate properly due to being underpaid for holiday, personal and sick leave. We recommend implementing policies and procedures to ensure all employees get paid properly.

2. We noted $342.88 and $2,417.57 of outstanding items on the General and Nutrition checking account were duplicate or bad entries. We recommend monitoring outstanding items and implementing a review of the reconciliations to ensure that accurate transactions are reflected.

3. In July 2025, NPERS changed the employee retirement contribution rate to 8%; however, the District did not update the rate on payroll until October 2025. This resulted in employees having $6,842.80 withheld for retirement in error. In addition the employer expense was additionally overstated by $6,897.60. We recommend monitoring NPERS guidance to ensure the rate is correctly updated each July going forward.

4. We noted the District paid $17,838.03 of IRS penalties during the year for failing to make timely payroll tax deposits. We recommend reviewing IRS requirements to ensure that payroll tax deposits are made in accordance with IRS requirements.

5. At August 31, 2025 the District overpaid Blue Cross Blue Shield health insurance by $161,862.20 or almost 3 months due to office transition and not fully understanding the payroll software. We recommend ensuring the District utilitizes the credit and implements processes to ensure that payroll liabilities are paid correctly.

6. We noted that the District is paying extra towards the Wells Fargo bus lease purchase; however, the amount is not being applied to principal. The $55,696 of extra payments will be applied to the final balloon payment; however, the District is not reducing the amount of interest paid. We recommend considering utilizing amounts prepaid to offset future lease payments and hold payoff cash in an interest bearing account.

7. During our audit we noticed that several of the activity fund ending balances were showing negative balances. We recommend checking that all activities have a positive balance.

Other Matters

We were engaged to report on the combining nonmajor fund financial statements and statement of cash receipts, disbursements and fund balance of the Activity Fund, which accompany the financial statements but are not required supplementary information (RSI). 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.

We were not engaged to report on the management's discussion and analysis, budgetary comparison schedules, and county treasurer statements of receipts and disbursements, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Education and administration of Osceola Public Schools – District #19 and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
October 31, 2025

AMGL
CPAs & Advisors

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To the Board of Education
Osceola Public Schools – District #19
Osceola, Nebraska

In planning and performing our audit of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Osceola Public Schools – District #19 as of and for the year ended August 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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. We consider the following deficiency in internal control to be a material weakness.

> The School District failed to properly review and oversee the financial reporting relating to payroll transactions. This resulted in numerous erroneous, (over)underpaid transactions and penalties paid during the fiscal year ended August 31, 2025. This failure created an opportunity for staff to commit fraud and misstate certain transactions and classes of assets. In addition it resulted in over withholding from employees and overpaying vendors.

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. We consider the following deficiency in the School District's internal control to be a significant deficiency:

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The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This lack of segregation of duties creates an opportunity for employees to commit fraud that may go undetected. This situation suggests that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

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

AMGL, P.C.

Grand Island, Nebraska
October 31, 2025

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

August 31, 2025

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
FINANCIAL STATEMENTS - MODIFIED CASH BASIS	
Government-wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet - Governmental Funds	13
Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds	14
Statement of Net Position - Proprietary Fund	15
Statement of Receipts, Disbursements, and Changes in Fund Net Position - Proprietary Fund	16
Notes to Financial Statements	17
SUPPLEMENTARY AND OTHER INFORMATION	
Budgetary Comparison Schedules	
General Fund	34
Depreciation Fund	35
Special Building Fund	36
Bond Fund	37
Combining Balance Sheet - Other Governmental Funds	38
Combining Statement of Receipts, Disbursements, and Changes in Fund Balances - Other Governmental Funds	39
Statement of Cash Receipts, Disbursements, and Fund Balance - Activity Fund	40
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*	41

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Osceola Public Schools - District #19
Polk County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Osceola Public Schools – District #19 as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Osceola Public Schools – District #19, as of August 31, 2025, and the respective changes in modified cash basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We 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 A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Osceola Public Schools – District #19's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Osceola Public Schools' 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 Osceola Public Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Osceola Public Schools – District #19's financial statements. The combining nonmajor fund financial statements and Activity Fund statement of cash receipts, disbursements, and fund balances are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the management's discussion and analysis and budgetary comparison schedules, but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 October 31, 2025, on our consideration of Osceola Public Schools – District #19'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 Osceola Public Schools – District #19'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 Osceola Public Schools – District #19's internal control over financial reporting and compliance.

AMGL, PC.

Grand Island, Nebraska
October 31, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Osceola Public Schools - District #19's annual financial report presents management's discussion and analysis (MD&A) of the District's financial performance during the fiscal year ended August 31, 2025. Please read the MD&A in conjunction with the entire financial report, which immediately follows this section.

FINANCIAL HIGHLIGHTS

- General Fund revenues were $5,584,896, $486,084 more than expenses.
- General Fund operational costs were $5,098,812, a 3.2 percent increase from the prior year.
- Osceola Public Schools - District #19's Average Daily Membership (ADM) of 231 for the year ended August 31, 2025 was up 11 from the year ended August 31, 2024.

OVERVIEW OF THE FINANCIAL STATEMENTS

This audited annual financial report consists of three sections: management's discussion and analysis (MD&A) [this section], the financial statements, and supplementary and other information. The financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
- The *governmental funds statements* show how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the District operates *like a business*, such as Nutrition Services.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of supplementary and other information that further explains and supports the financial statements with a comparison of the District's budget for the year and various other schedules and statements.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was higher on August 31, 2025 than it was the year before, increasing 13.1 percent to $3,418,991. The increase in the District's financial position came from its governmental activities, the net position of which increased $441,768 to $3,349,875 in 2025. In 2025, the net position of the District's business-type activities decreased $46,192 to $69,116.

Summary Statements of Net Position

	August 31, 2025	August 31, 2024
Assets	$ 3,418,991	$ 3,024,005
Liabilities	-	-
Net Position:		
Restricted	1,361,359	1,336,243
Unrestricted	2,057,632	1,687,762
Total Net Position	$ 3,418,991	$ 3,024,005

Governmental Activities

A summary of the governmental activities' receipts and expenses follows:

	Year Ended August 31, 2025	Year Ended August 31, 2024	Increase (Decrease)
Receipts:			
Charges for services	$ 200,985	$ 202,545	$ (1,560)
Operating grants	606,471	659,986	(53,515)
Taxes (property, motor vehicle, and other)	5,058,082	5,007,685	50,397
State aid	385,741	372,250	13,491
Other revenue	189,684	123,927	65,757
Total receipts	6,440,963	6,366,393	74,570
Expenses:			
Instruction	2,918,533	2,799,774	118,759
Support services:			
Pupils	60,874	56,144	4,730
Special education	136,801	62,927	73,874
Staff	63,546	52,868	10,678
General administration	358,403	323,493	34,910
School administration	326,692	353,621	(26,929)
Business	164,851	315,983	(151,132)
Building and grounds	696,667	675,774	20,893
Pupil transportation	139,551	96,522	43,029
Other support services	341,950	277,654	64,296
State categorical programs	28,892	2,864	26,028
Facilities	134,795	252,205	(117,410)
Federal programs	79,644	145,429	(65,785)
Transfer to other funds	34,358	-	34,358
Debt service	514,228	510,718	3,510
Total expenses	5,999,785	5,925,976	73,809
Increase in net position - governmental funds	$ 441,178	$ 440,417	$ 761

Total receipts increased $74,570 (11.7 percent) due to increased property taxes and other revenues.

Total expenses increased $73,809 (1.2 percent), primarily due to increases in instruction.

Business-type Activities

A summary of the business-type activities' receipts and expenses follows:

	Year Ended August 31, 2025	Year Ended August 31, 2024	Increase (Decrease)
Receipts:			
Charges for services	$ 78,436	$ 85,015	$ (6,579)
Operating grants	70,753	86,396	(15,643)
Other income	4,345	2,506	1,839
Transfer from other funds	34,358	-	34,358
Total receipts	187,892	173,917	13,975
Expenses:			
Nutrition Services	234,084	204,079	30,005
Decrease in net position	$ (46,192)	$ (30,162)	$ (16,030)

In 2025, revenues of the District's business-type activities (nutrition program) increased 8.0 percent to $187,892 primarily due to General Fund transfer. The District's expenses increased 14.7 percent to $234,084 due to increased food costs.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of $3,349,875, $441,178 more than last year's ending combined fund balances of $2,908,697.

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2025:

	Receipts	Disbursements	Receipts Over (Under) Disbursements
General	$ 5,584,896	$ 5,098,812	$ 486,084
Depreciation	92,622	122,350	(29,728)
Special Building	109,545	125,375	(15,830)
Qualified Capital Purpose Undertaking	322	9,420	(9,098)
Employee Benefits	361	-	361
Bond	564,272	514,228	50,044
Activity	178,945	219,600	(40,655)
Eliminations	(90,000)	(90,000)	-
Totals	$ 6,440,963	$ 5,999,785	$ 441,178

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2024:

	Receipts	Disbursements	Receipts Over (Under) Disbursements
General	$ 5,506,087	$ 4,940,399	$ 565,688
Depreciation	33,419	75,000	(41,581)
Special Building	91,879	252,205	(160,326)
Qualified Capital Purpose Undertaking	396	-	396
Employee Benefit	499	-	499
Bond	575,813	510,718	65,095
Activity	213,300	202,654	10,646
Eliminations	(55,000)	(55,000)	-
Totals	$ 6,366,393	$ 5,925,976	$ 440,417

As mentioned, the business-type activities' expenses exceeded receipts for 2025. In addition to the district-wide financial statements, food services are reported in greater detail in the proprietary fund statements.

BUDGET ANALYSIS

In 2025, General Fund disbursements were $362,470 less than budgeted appropriations. Actual General Fund receipts were $435,832 more than budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Significant additions (more than $10,000 each) were:

- Completion of the football field lighting/sound system – $125,375
- 2025 Chevy Suburban - $62,350
- 45 MacBooks - $39,555

Long-term Debt
A summary of the District's debt follows:

	2025	2024	Increase (Decrease)
Financing agreement	$ 138,210	$ 185,501	$ (47,291)
General obligation building bonds	5,805,000	6,140,000	(335,000)
Total long-term debt	$ 5,943,210	$ 6,325,501	$ (382,291)

Long-term debt decreased $382,291 (6.0 percent) due to scheduled debt payments.

(More detailed information about the District's long-term liabilities is presented in note E to the financial statements.)

FACTORS BEARING ON THE DISTRICT'S FUTURE

- The General Fund tax asking for the year ending August 31, 2026 of $4,547,472 is $393,209 (9.4 percent) higher than the tax asking for the prior year ($4,154,263). The District's Special Building Fund increased its tax asking $51,515 (51.5 percent) to $151,515, and the Bond Fund tax asking stayed the same at $560,626.

- Certified state aid for next year is $490,110 compared to $385,741 for the prior year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This audited financial report is designed to provide the District's stakeholders (i.e., citizens, taxpayers, customers, investors and creditors) with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional information, please feel free to contact the following school official:

Jason Lavaley
Superintendent

Osceola Public Schools
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565 S. Kimmel Street
Osceola, NE 68651
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OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash (note C)	$ 1,439,429	$ 69,116	$ 1,508,545
Cash restricted for building projects (note C)	670,520	-	670,520
Cash restricted for bond payments (note C)	563,717	-	563,717
Cash restricted for qualified capital purpose undertakings (note C)	10,914	-	10,914
Cash with County Treasurers (note D)	665,295	-	665,295
Total assets	3,349,875	69,116	3,418,991
LIABILITIES	-	-	-
NET POSITION			
Restricted	1,361,359	-	1,361,359
Unrestricted	1,988,516	69,116	2,057,632
Total net position	$ 3,349,875	$ 69,116	$ 3,418,991

See notes to financial statements.

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended August 31, 2025

Functions/Programs	Expenses	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions
Primary government:			
Governmental activities:			
Instruction	$ 2,918,533	$ 22,040	$ 402,636
Support services:			
Pupils	60,874	-	-
Special education	136,801	-	-
Staff	63,546	-	-
Other	341,950	178,945	-
General administration	358,403	-	-
School administration	326,692	-	-
Business	164,851	-	-
Building and grounds	696,667	-	-
Pupil transportation	139,551	-	-
State categorical programs	28,892	-	6,369
Facilities	134,795	-	-
Federal programs	79,644	-	197,466
Principal on long-term debt	335,000	-	-
Interest and fees on long-term debt	179,228	-	-
Total governmental activities	5,965,427	200,985	606,471
Business-type activities:			
Nutrition services	234,084	78,436	70,753
Total primary government	$ 6,199,511	$ 279,421	$ 677,224

See notes to financial statements.

Program Receipts Capital Grants and Contributions	Net (Expenses) Receipts and Changes in Net Position Governmental Activities	Business-type Activities	Total
$ -	$ (2,493,857)	$ -	$ (2,493,857)
-	(60,874)	-	(60,874)
-	(136,801)	-	(136,801)
-	(63,546)	-	(63,546)
-	(163,005)	-	(163,005)
-	(358,403)	-	(358,403)
-	(326,692)	-	(326,692)
-	(164,851)	-	(164,851)
-	(696,667)	-	(696,667)
-	(139,551)	-	(139,551)
-	(22,523)	-	(22,523)
-	62,671	-	62,671
-	(79,644)	-	(79,644)
-	(335,000)	-	(335,000)
-	(179,228)	-	(179,228)
-	(5,157,971)	$ -	(5,157,971)
-	-	(84,895)	(84,895)
$ -	(5,157,971)	(84,895)	(5,242,866)
General receipts:			
Taxes:			
Property	3,061,547	-	3,061,547
Motor vehicle	203,812	-	203,812
Other taxes	1,792,723	-	1,792,723
Fines and licenses	9,715	-	9,715
State aid	385,741	-	385,741
State apportionment	89,369	-	89,369
Interest income	44,159	1,611	45,770
Sale of property	36,822	-	36,822
Interfund transfers	(34,358)	34,358	-
Other	9,619	2,734	12,353
Total general receipts	5,599,149	38,703	5,637,852
Change in net position	441,178	(46,192)	394,986
Net position - August 31, 2024	2,908,697	115,308	3,024,005
Net position - August 31, 2025	$ 3,349,875	$ 69,116	$ 3,418,991

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

BALANCE SHEET - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

August 31, 2025

	General Fund	Depreciation Fund	Special Building Fund	Bond Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
ASSETS							
Cash	$ 1,103,452	$ 221,033	$ 670,520	$ 563,717	$ 125,858	$ -	$ 2,684,580
Cash with County Treasurers	549,087	-	12,936	103,272	-	-	665,295
Total assets	$ 1,652,539	$ 221,033	$ 683,456	$ 666,989	$ 125,858	$ -	$ 3,349,875
LIABILITIES AND FUND BALANCES							
Liabilities:	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund balances:							
Restricted for:							
Building additions	-	-	683,456	-	-	-	683,456
Bond payments	-	-	-	666,989	-	-	666,989
Qualified capital purpose	-	-	-	-	10,914	-	10,914
Assigned for:							
Capital outlay	-	221,033	-	-	-	-	221,033
Extracurricular activities	-	-	-	-	75,606	-	75,606
Employee benefits	-	-	-	-	39,338	-	39,338
Budgetary stabilization	435,281	-	-	-	-	-	435,281
Unassigned	1,217,258	-	-	-	-	-	1,217,258
Total fund balances	1,652,539	221,033	683,456	666,989	125,858	-	3,349,875
Total liabilities and fund balances	$ 1,652,539	$ 221,033	$ 683,456	$ 666,989	$ 125,858	$ -	$ 3,349,875

See notes to financial statements.

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

For the year ended August 31, 2025

	General Fund	Depreciation Fund
RECEIPTS		
Taxes:		
Property	$ 2,527,412	$ -
Motor vehicle	203,812	-
Homestead exemption	59,079	-
Property tax credit	1,565,455	-
Pro-rate motor vehicle	7,842	-
Carline	1,116	-
Public power district tax	30,234	-
Nameplate capacity	5,573	-
Penalties and interest on taxes	4,038	-
Fines and licenses	9,715	-
ESU receipts	7,672	-
Tuition and driver's education fees	22,040	-
State aid and grants	876,443	-
Federal grants	197,466	-
Interest income	20,558	2,622
Transfer from other funds	-	90,000
Extracurricular receipts	-	-
Sale of property	36,822	-
Other	9,619	-
Total receipts	5,584,896	92,622
DISBURSEMENTS		
Instruction	2,499,648	-
Special education programs	416,378	-
Summer school	2,507	-
Support services:		
Pupils	60,874	-
Special education	136,801	-
Staff	63,546	-
Other	-	122,350
General administration	358,403	-
School administration	326,692	-
Business	164,851	-
Building and grounds	696,667	-
Pupil transportation	229,551	-
State categorical programs	28,892	-
Facilities	-	-
Federal programs	79,644	-
Transfer to other funds	34,358	-
Debt service:		
Principal	-	-
Interest	-	-
Bond fees	-	-
Total disbursements	5,098,812	122,350
Excess (deficiency) of receipts over disbursements	486,084	(29,728)
Fund balances - August 31, 2024	1,166,455	250,761
Fund balances - August 31, 2025	$ 1,652,539	$ 221,033

See notes to financial statements.

Special Building Fund	Bond Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
$ 59,490	$ 474,644	$ 1	$ -	$ 3,061,547
-	-	-	-	203,812
1,422	7,973	-	-	68,474
37,683	64,534	-	-	1,667,672
172	1,058	-	-	9,072
27	151	-	-	1,294
728	4,080	-	-	35,042
134	752	-	-	6,459
76	595	1	-	4,710
-	-	-	-	9,715
-	-	-	-	7,672
-	-	-	-	22,040
-	-	-	-	876,443
-	-	-	-	197,466
9,813	10,485	681	-	44,159
-	-	-	(90,000)	-
-	-	178,945	-	178,945
-	-	-	-	36,822
-	-	-	-	9,619
109,545	564,272	179,628	(90,000)	6,440,963
-	-	-	-	2,499,648
-	-	-	-	416,378
-	-	-	-	2,507
-	-	-	-	60,874
-	-	-	-	136,801
-	-	-	-	63,546
-	-	219,600	-	341,950
-	-	-	-	358,403
-	-	-	-	326,692
-	-	-	-	164,851
-	-	-	-	696,667
-	-	-	(90,000)	139,551
-	-	-	-	28,892
125,375	-	9,420	-	134,795
-	-	-	-	79,644
-	-	-	-	34,358
-	335,000	-	-	335,000
-	178,788	-	-	178,788
-	440	-	-	440
125,375	514,228	229,020	(90,000)	5,999,785
(15,830)	50,044	(49,392)	$ -	441,178
699,286	616,945	175,250		2,908,697
$ 683,456	$ 666,989	$ 125,858		$ 3,349,875

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

STATEMENT OF NET POSITION - PROPRIETARY FUND -
MODIFIED CASH BASIS

August 31, 2025

	Nutrition Fund
ASSETS	
Cash	$ 69,116
LIABILITIES	-
NET POSITION	
Unrestricted	$ 69,116

See notes to financial statements.

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUND - MODIFIED CASH BASIS

For the year ended August 31, 2025

	Nutrition Fund
Operating receipts:	
Lunch sales	$ 78,436
State sources	618
Federal sources	57,786
USDA commodities	12,349
Other revenue	2,734
Total operating receipts	151,923
Operating disbursements:	
Salaries and employee benefits	109,700
Food and food service supplies	115,086
Other	9,298
Total operating disbursements	234,084
Operating disbursements in excess of receipts	(82,161)
Nonoperating receipts:	
Transfer from General Fund	34,358
Interest income	1,611
Total nonoperating receipts	35,969
Decrease in net position	(46,192)
Net position - August 31, 2024	115,308
Net position - August 31, 2025	$ 69,116

See notes to financial statements.

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

August 31, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

Osceola Public Schools - District #19 is a tax-exempt political subdivision and a Class III school district of the State of Nebraska. The District has considered whether any other organizations should be included in the reporting entity based upon the significance of the operational or financial relationship with the District and has concluded that no organization should be included. Therefore, the financial statements present the District as the primary government.

2. Basis of Presentation

The School District has adopted the provisions 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*. Effective September 1, 2010, the District adopted GASB Statement No. 54 regarding classification of governmental fund balances. Fund balances are classified as follows:

Nonspendable−Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted−Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

Committed−Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.

Assigned−Amounts that are designated by the Superintendent for a specific purpose but are not spendable until a budget ordinance is passed by the School Board.

Unassigned−All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 13). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

The District's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the District as a whole. The effect of interfund activity has been eliminated from these statements. These statements report those activities of the District that are governmental (i.e., generally supported by taxes and intergovernmental revenues) and business-type (i.e., generally supported by fees for service).

The statement of net position presents the financial position of the District's governmental and business-type activities at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues.

Fund Financial Statements – The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements, continued

Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The Nutrition Fund is considered a proprietary fund.

3. Basis of Accounting/Measurement Focus

The financial statements of the District have been prepared on the modified cash basis of accounting in that county treasurer cash is recorded. This basis recognizes assets, liabilities, net position, revenues and expenses when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and capital assets) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, accrued expenses and liabilities and long-term debt) *are not recorded* in these financial statements. Accordingly, the financial statements and supplementary 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 measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. There are no differences between the government-wide financial statements and the fund financial statements.

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting, as are the proprietary fund financial statements. Proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Right of use assets and related lease liabilities, as defined by GASB 87 and 96, are not reflected in the accompanying modified cash basis financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the modified cash basis of accounting. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt is reported as an expenditure when paid. Capital assets are recorded as expenditures and depreciation is not recognized.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations.

4. Fund Types

Governmental Funds – Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

> **General Fund:** This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.
>
> **Depreciation Fund:** The Depreciation Fund was established to facilitate future purchases of capital assets by reserving money from the General Fund.
>
> **Bond Fund:** The Bond Fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.
>
> **Special Building Fund:** Accounts for taxes levied and other revenue specifically maintained for acquiring and improving sites and buildings.

The other governmental funds are:

> **Qualified Capital Purpose Undertaking Fund:** Accounts for taxes levied to facilitate the removal of the environmental hazards and the reduction or elimination of accessibility barriers in school district buildings.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

Employee Benefit Fund: The Employee Benefit Fund was established in order to specifically reserve General Fund money for early retirement benefits and unemployment claims.

Activity Fund: This fund is used to account for assets held by the District for various school organizations and activities.

Proprietary Funds – Proprietary funds include enterprise funds. Enterprise funds account for ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is upon the determination of change in net position. The District's only proprietary fund is the following fund:

Nutrition Fund: Accounts for the operations of the District's nutrition program.

5. Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

6. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. The supplementary information presents budgets for the General Fund, Depreciation Fund, Bond Fund, and the

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

Special Building Fund (the major governmental funds). 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 expenditure and/or tax levy limitations.

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

1. As of August 1, or shortly thereafter, Administration of the 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.

2. Public hearings are conducted to obtain taxpayer comments.

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

4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year end and any revisions require a public hearing and Board approval.

5. The county clerk certifies a preliminary property tax rate for each fund of the School District, which levied property taxes in the county the previous year. For school systems with multiple school districts, the county clerk certifies to each school district the combined valuation of the school system and the proportion of valuation of each district. The county clerk also certifies the preliminary levies based on the combined valuation and the amount requested for the school system for the prior year. The preliminary levy shall be the final levy unless the School Board passes, by a majority vote, a resolution setting a levy at a different amount. For school systems with multiple school districts, the School Board of the Class III school district, or kindergarten through grade twelve district, shall have the authority to set the tax rate for the school system.

6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with the procedures discussed above, which attaches as an enforceable lien on property within the District as of January 1.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

Taxes are due as of that date. The first half of the real estate taxes due January 1 become delinquent after the following May 1, with the second half becoming delinquent after September 1.

The assessed value for Osceola Public Schools - District #19 at August 31, 2024, upon which the 2024 levy was based, was $612,107,740.

The tax levy per $100 of assessed valuation of taxable property for the year ended August 31, 2025, was as follows:

General Fund levy subject to levy limit	$ 0.678682
Special Building Fund	0.016337
Bond Fund	0.091589
	$ 0.786608

NOTE C – CASH

Cash

At August 31, 2025, the carrying value of the District's deposits was $2,753,696 and the bank balance was $3,001,842. For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

1. Insured or collateralized with securities held by the School District or by its agent in the School District's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the School District's name.
3. Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District's name.

The bank balances of the School District's deposits as of August 31, 2025 are entirely insured or collateralized. All securities are held by the pledging financial institution, but not in the School District's name.

Cash for the School District at August 31, 2025 consisted of the following:

Cash on hand	$ 9,025
Demand deposits and money market accounts	2,744,671
Total cash	$ 2,753.696

NOTE C – CASH, continued

Summary of Carrying Values

The carrying values of cash shown above are included in the fund financial statements at August 31, 2025, as follows:

Carrying value:	
Cash	$ 2,753,696
Included in the following fund financial statements captions:	
Statement of Net Position – Governmental Funds –	
Cash	$ 1,439,429
Cash restricted for building projects	670,520
Cash restricted for bond payments	563,717
Cash restricted for qualified capital purposes	10,914
Statement of Net Position – Proprietary Fund –	
Cash	69,116
	$ 2,753,696

NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by the County Treasurers for the School District at August 31, 2025. The receipts were transferred subsequent to the fiscal year ended August 31, 2025.

General Fund	$ 549,087
Special Building Fund	12,936
Bond Fund	103,272
Total cash with County Treasurers at August 31, 2025	$ 665,295

NOTE E – LONG-TERM DEBT

Following is a summary of changes in the District's governmental activities' long-term debt for the year ended August 31, 2025:

	Balance August 31, 2024	Additions	Deletions	Balance August 31, 2025	Due Within One Year
Financing agreement	$ 185,501	$ -	$ (47,291)	$ 138,210	$ 20,602
General obligation building bonds	6,140,000	-	(335,000)	5,805,000	345,000
	$ 6,325,501	$ -	$ (382,291)	$ 5,943,210	$ 365,602

The principal and interest payments on the financing agreement will be paid by the Depreciation Fund and the general obligation bonds will be paid by the Bond Fund.

Financing agreement – On December 6, 2022, the District financed three buses for $306,200 with Wells Fargo with an initial down payment of $74,500. Payments of $32,152 are due annually on January 6 with a final balloon payment of due on February 6, 2027. The District made a $60,000 payment during the years ended August 31, 2024 and 2025 to decrease the final balloon payment. The notes bears interest of 5.80 percent.

General Obligation School Building Bonds - On July 30, 2019, the District issued $7,700,000 general obligation bonds. Interest is payable semi-annually on June 15 and December 15 of each year through maturity at rates ranging from 2.0 – 5.0 percent. Principal payments are due beginning December 15, 2019 through June 15, 2039.

Following is a summary of remaining annual debt service requirements to maturity on the District's governmental activities long-term debt:

Year Ending	Direct Placement			Other Debt			Total		
August 31,	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	$ 20,602	$ 11,550	$ 32,152	$ 345,000	$ 168,737	$ 513,737	$ 365,602	$ 180,287	$ 545,889
2027	117,609	11,947	129,556	355,000	158,388	513,388	472,609	170,335	642,944
2028	-	-	-	365,000	147,738	512,738	365,000	147,738	512,738
2029	-	-	-	370,000	139,890	509,890	370,000	139,890	509,890
2030	-	-	-	385,000	128,790	513,790	385,000	128,790	513,790
2031-2035	-	-	-	2,080,000	476,700	2,556,700	2,080,000	476,700	2,556,700
2036-2040	-	-	-	1,905,000	144,900	2,049,900	1,905,000	144,900	2,049,900
Totals	$ 138,210	$ 23,498	$ 161,708	$ 5,805,000	$ 1,365,143	$ 7,170,143	$ 5,943,210	$ 1,388,641	$ 7,331,851

NOTE F – PENSION PLAN

Plan Description

Osceola Public Schools – District #19 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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 monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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.

NOTE F – PENSION PLAN, continued

Plan Description, continued

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 age 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, 2025, the District's total payroll for all employees was $2,642,722. Total covered payroll was $2,520,288. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates for the School Employees Retirement System ("the Plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

LB645 states the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

NOTE F – PENSION PLAN, continued

Contributions, continued

Funded Status	Employee	Employer	State
100% or above	7.25%	7.32%	0.0%
Between 98% and less than 100%	8.00%	8.08%	0.7%
Between 96% and less than 98%	8.75%	8.84%	0.7%
Less than 96%	9.75%	9.85%	2.0%

The employee contribution was equal to 9.78 percent from July 1, 2024, to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. 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, 2025, was $241,715.

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025, to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liabilities

At June 30, 2024 the District had an asset of $481,633 for its proportionate share of the net pension liability excess funding. (This asset is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 99.9% funded as of November 18, 2024 based on an actuarial valuation report. 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, 2024, the District's proportion was 0.087499 percent, which was a decrease of 0.001558 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension income was $107,434.

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

NOTE F – PENSION PLAN, continued

Actuarial Assumptions, continued

Inflation	2.35
Salary increases, including wage inflation	2.85 - 12.85 Percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% 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 of Return, net of investment expense, including inflation	7.0 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, 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 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 RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2024, 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.

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

NOTE F – PENSION PLAN, continued

30, 2024 (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*
US Equity	27.0%	4.5%
Non-US Equity	19.0%	5.3%
Global Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.0%	

*Arithmetic mean, net of investment expense

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0 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 contractual 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 payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

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 7.0 percent, as well as what the District's proportionate share of the net

NOTE F – PENSION PLAN, continued

pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability/(asset)
1% decrease	6.0%	$ 1,521,982
Current discount rate	7.0%	$ (481,633)
1% increase	8.0%	$ (2,124,416)

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.

NOTE G – RISK MANAGEMENT

The School District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public officials' liability, property coverage, workers' compensation coverage, commercial excess liability coverage and fidelity bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance in any of the past three fiscal years.

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the School District's investments at August 31, 2025 are held in the name of the School District. The underlying securities consist of money market accounts.

NOTE G – RISK MANAGEMENT, continued

Deposits and Investments, continued

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the School District's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The School District does not have any investments with maturity dates.

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The School District's investments consist of only money market accounts, minimizing credit risk associated with the School District's investment portfolio.

Concentration of Credit Risk. The School District's investment policy places no limit on the amount that may be invested in any one issuer. At August 31, 2025, the School District's deposits consisted of the following:

Financial Institution	Amount
Pinnacle Bank	$ 2,744,579
Nebraska Liquid Asset Fund	92
	$ 2,744,671

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The School District's investments had no exposure to foreign currency risk and the School District held no investments denominated in foreign currency at August 31, 2025.

NOTE H – INTERFUND TRANSFERS AND BALANCES

During the year ended August 31, 2025, the General Fund transferred $34,358 to the Nutrition Fund and $90,000 to the Depreciation Fund. The transfer to the Depreciation Fund was eliminated from the total Governmental Funds on page 14.

NOTE I – TAX ABATEMENT

The District is subject to a tax abatement granted by the City of Osceola who has entered into tax increment financing (TIF) agreement with the local grain cooperative for an improvement

NOTE I – TAX ABATEMENT, continued

project. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the City to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting the District for the year ended August 31, 2025 is as follows:

Tax Abatement Program	Amount Abated During the Year
Tax Increment Financing	$ 14,312

NOTE K – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 31, 2025, the date on which the financial statements were available for issue.

SUPPLEMENTARY AND OTHER INFORMATION

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended August 31, 2025

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1110	Property	$ 4,112,720	$ 2,527,412	$ (1,585,308)
1115	Carline	1,000	1,116	116
1120	Public power district tax	500	30,234	29,734
1125	Motor vehicle	175,000	203,812	28,812
1140	Penalties and interest on taxes	-	4,038	4,038
1311	Tuition and driver's education fees	5,000	8,400	3,400
1370	Preschool tuition and fees	-	9,595	9,595
1510	Interest	1,000	20,558	19,558
1740	Fees	-	4,045	4,045
1911	Other local license fees	-	1,330	1,330
1990	Other local receipts	500	74	(426)
	Total local receipts	4,295,720	2,810,614	(1,485,106)
	County and ESU receipts:			
2110	Fines and licenses	4,000	8,385	4,385
2210	ESU receipts	1,000	7,672	6,672
	Total county and ESU receipts	5,000	16,057	11,057
	State receipts:			
3110	State aid	385,741	385,741	-
3120	Special education programs	430,201	394,964	(35,237)
3130	Homestead exemption	-	59,079	59,079
3131	Property tax credit	-	1,565,455	1,565,455
3133	Nameplate capacity	-	5,573	5,573
3180	Pro-rate motor vehicle	5,000	7,842	2,842
3400	State apportionment	-	89,369	89,369
3535	Payments for High Ability Learners	2,738	-	(2,738)
3599	Other state categorical	-	6,369	6,369
	Total state receipts	823,680	2,514,392	1,690,712
4000	Federal grants	24,664	197,466	172,802
	Non-revenue receipts:			
5301	Insurance adjustments	-	36,822	36,822
5690	Other non-revenue receipts	-	9,545	9,545
	Total non-revenue receipts	-	46,367	46,367
	Total receipts	5,149,064	5,584,896	435,832
	DISBURSEMENTS			
1100	Instructional services	2,500,894	2,499,648	(1,246)
1200	Special education programs	430,000	416,378	(13,622)
1300	Summer school	2,500	2,507	7
	Support services:	-		
2100	Pupil	140,000	60,874	(79,126)
2141-2183	Special education	140,000	136,801	(3,199)
2200	Instructional staff	86,000	63,546	(22,454)
2300	General administration	328,753	358,403	29,650
2400	School administration	377,438	326,692	(50,746)
2500	Business	220,700	164,851	(55,849)
2600	Building and grounds	688,714	696,667	7,953
2700	Pupil transportation	141,055	229,551	88,496
3500	State categorical programs	2,988	28,892	25,904
6000	Federal programs	262,240	79,644	(182,596)
8000	Transfer to other funds	140,000	34,358	(105,642)
	Total disbursements	5,461,282	5,098,812	(362,470)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (312,218)	486,084	$ 798,302
	Fund balances - August 31, 2024		1,166,455	
	Fund balances - August 31, 2025		$ 1,652,539	

Composition of fund balance:	8/31/2024	8/31/2025
Cash	$ 355,933	$ 1,103,452
County treasurer cash	810,522	549,087
Total fund balance	$ 1,166,455	$ 1,652,539

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - DEPRECIATION FUND

Year ended August 31, 2025

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1510	Interest income	$ -	$ 2,622	$ 2,622
	Non-revenue receipts:			
5200	Transfer from General Fund	-	90,000	90,000
	Total receipts	-	92,622	92,622
	DISBURSEMENTS			
2900	Other support services	217,669	122,350	(95,319)
	RECEIPTS UNDER DISBURSEMENTS	$ (217,669)	(29,728)	$ 187,941
	Fund balances - August 31, 2024		250,761	
	Fund balances - August 31, 2025		$ 221,033	
	Composition of fund balance:		8/31/2024	8/31/2025
	Cash		$ 250,761	$ 221,033

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - SPECIAL BUILDING FUND

Year ended August 31, 2025

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1110	Property	$ 99,000	$ 59,490	$ (39,510)
1115	Carline	-	27	27
1120	Public power district sales tax	-	728	728
1140	Penalties and interest on taxes	-	76	76
1510	Interest income	-	9,813	9,813
	Total local receipts	99,000	70,134	(28,866)
	State receipts:			
3130	Homestead exemption	-	1,422	1,422
3131	Property tax credit	-	37,683	37,683
3133	Nameplate capacity	-	134	134
3180	Pro-rate motor vehicle	-	172	172
	Total state receipts	-	39,411	39,411
	Total receipts	99,000	109,545	10,545
	DISBURSEMENTS			
4500	Facilities	795,104	125,375	(669,729)
	RECEIPTS UNDER DISBURSEMENTS	$ (696,104)	(15,830)	$ 680,274
	Fund balances - August 31, 2024		699,286	
	Fund balances - August 31, 2025		$ 683,456	
	Composition of fund balance:		8/31/2024	8/31/2025
	Cash		$ 684,728	$ 670,520
	County treasurer cash		14,558	12,936
	Total fund balance		$ 699,286	$ 683,456

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - BOND FUND

Year ended August 31, 2025

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1110	Property	$ 555,020	$ 474,644	$ (80,376)
1115	Carline	115	151	36
1120	Public power district sales tax	500	4,080	3,580
1140	Penalties and interest on taxes	-	595	595
1510	Interest income	-	10,485	10,485
	Total local receipts	555,635	489,955	(65,680)
	State receipts:			
3130	Homestead exemption	-	7,973	7,973
3131	Property tax credit	-	64,534	64,534
3133	Nameplate capacity tax	-	752	752
3180	Pro-rate motor vehicle	-	1,058	1,058
	Total state receipts	-	74,317	74,317
	Total receipts	555,635	564,272	8,637
	DISBURSEMENTS			
	Debt service:			
5000	Principal	335,000	335,000	-
5000	Interest	178,788	178,788	-
5000	Bond fees	450	440	(10)
	Total disbursements	514,238	514,228	(10)
	RECEIPTS OVER DISBURSEMENTS	$ 41,397	50,044	$ 8,647
	Fund balances - August 31, 2024		616,945	
	Fund balances - August 31, 2025		$ 666,989	
	Composition of fund balance:		8/31/2024	8/31/2025
	Cash		$ 509,208	$ 563,717
	County treasurer cash		107,737	103,272
	Total fund balance		$ 616,945	$ 666,989

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

August 31, 2025

	Employee Benefit Fund	Qualified Capital Purpose Undertaking Fund	Activity Fund	Total Other Governmental Funds
ASSETS				
Cash	$ 39,338	$ 10,914	$ 75,606	$ 125,858
LIABILITIES AND FUND BALANCES				
Liabilities	$ -	$ -	$ -	$ -
Fund balances:				
Restricted for:				
Qualified capital purpose	-	10,914	-	10,914
Assigned for:				
Extracurricular activities	-	-	75,606	75,606
Employee benefits	39,338	-	-	39,338
Total fund balances	39,338	10,914	75,606	125,858
Total liabilities and fund balances	$ 39,338	$ 10,914	$ 75,606	$ 125,858

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

Year ended August 31, 2025

	Employee Benefit Fund	Qualified Capital Purpose Undertaking Fund	Activity Fund	Total Other Governmental Funds
RECEIPTS				
Taxes:				
Property	$ -	$ 1	$ -	$ 1
Penalties and interest on taxes	-	1	-	1
Extracurricular receipts	-	-	178,945	178,945
Interest income	361	320	-	681
Total receipts	361	322	178,945	179,628
DISBURSEMENTS				
Other support services	-	-	219,600	219,600
Facilities	-	9,420	-	9,420
Total disbursements	-	9,420	219,600	229,020
Receipts over (under) disbursements	361	(9,098)	(40,655)	(49,392)
Fund balances - August 31, 2024	38,977	20,012	116,261	175,250
Fund balances - August 31, 2025	$ 39,338	$ 10,914	$ 75,606	$ 125,858

OSCEOLA PUBLIC SCHOOLS - DISTRICT #19
POLK COUNTY, NEBRASKA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE - ACTIVITY FUND

Year ended August 31, 2025

	Balance August 31, 2024	Receipts and Transfers	Disbursements	Balance August 31, 2025
District-wide				
Driver's education	$ 1,420	$ -	$ -	$ 1,420
Annual	2,731	1,171	40	3,862
Athletics	28,240	93,635	134,036	(12,161)
Book club	485	130	615	-
Boys basketball	560	10,263	9,732	1,091
Business	1,703	-	-	1,703
Class of 2017	365	-	365	-
Class of 2018	43	-	43	-
Class of 2019	260	-	260	-
Class of 2020	790	-	790	-
Class of 2021	1,370	-	1,370	-
Class of 2022	1,304	-	1,304	-
Class of 2023	1,768	-	1,768	-
Class of 2024	(94)	-	-	(94)
Class of 2025	2,997	-	2,901	96
Class of 2026	2,816	1,849	1,492	3,173
Class of 2027	-	2,175	-	2,175
Class of 2028	89	25	-	114
Class of 2029	-	640	(295)	935
Class of 2030	-	849	-	849
Class of 2031	-	1,015	-	1,015
Concession stand	608	4,061	9,545	(4,876)
College access	81	-	81	-
Crossroads conference	650	100	200	550
Dazzlers	(2,959)	20,813	14,102	3,752
Drama	1,309	2,270	4,546	(967)
Elementary	2,459	2,154	4,715	(102)
Elementary principal	(72)	-	(641)	569
Embroidery	9,735	347	-	10,082
Entrepreneurship	5,183	-	(2,095)	7,278
Engineering	188	-	-	188
Ethan Gustafson	357	1	357	1
FBLA	1,990	-	1,990	-
FFA	2,977	13,679	12,476	4,180
Football	1,768	4,556	2,887	3,437
General	7,563	6,461	4,220	9,804
Girls basketball	3,138	3,486	6,584	40
HS/MS principal account	(147)	-	(1,402)	1,255
Miscellaneous	816	43	816	43
MS book club	674	50	271	453
MS student council	2,118	1,170	1,799	1,489
Music	8,907	2,000	175	10,732
National Honor Society	1,414	-	791	623
Quiz bowl	4,097	1,703	250	5,550
Shop	832	-	-	832
Spanish club	213	-	213	-
Spelling bee	7,456	800	499	7,757
Striv TV	500	-	-	500
Student council	3,601	1,138	1,023	3,716
SWAG	3,446	-	65	3,381
Volleyball	308	1,954	1,689	573
Weight room fund	204	407	23	588
Total	$ 116,261	$ 178,945	$ 219,600	$ 75,606

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

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
Osceola Public Schools - District #19
Polk County, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Osceola Public Schools – District #19 as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 31, 2025. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of Nebraska, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Osceola Public Schools – District #19'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of Osceola Public Schools – District #19'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. We consider the deficiency described below to be a material weakness.

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A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

- The School District failed to properly review and oversee the financial reporting relating to payroll transactions. This resulted in numerous erroneous, (over)underpaid transactions and penalties paid during the fiscal year ended August 31, 2025. This failure created an opportunity for staff to commit fraud and misstate certain transactions and classes of assets. In addition it resulted in over withholding from employees and overpaying vendors.

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. We consider the deficiency described below to be a significant deficiency.

- Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Osceola Public Schools – District #19's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

Osceola Public Schools – District #19's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Osceola Public Schools – District #19's response to the findings identified during our audit and described above. Osceola Public Schools – District #19's response to the findings identified above is that it is impractical to further segregate duties due to the small size of the District. The District will work on implementing processes in order to ensure that payroll is accurately recorded and paid. Osceola Public Schools – District #19's response was not subject to the 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.

AMGL P.C.

Grand Island, Nebraska
October 31, 2025

OSCEOLA PUBLIC SCHOOLS – DISTRICT #19
POLK COUNTY, NEBRASKA

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

August 31, 2025

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of
Osceola Public Schools – District #19
Osceola, Nebraska

Opinion

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Osceola Public Schools – District #19 for the year ended August 31, 2025.

In our opinion, the schedule of classification of payrolls by NCCI codes and payrolls in total referred to above presents fairly, in all material respects the payroll base of Osceola Public Schools – District #19 for NASB ALICAP premiums for the year ended August 31, 2025, in accordance with the modified cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report. We are required to be independent of Osceola Public Schools – District #19 and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

The schedule of classification of payrolls by NCCI codes and payrolls in total was prepared by Osceola Public Schools – District #19 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, to comply with the provisions of the agreement referred to above. Our opinion is not modified with respect to that matter.

3123 W. Stolley Park Rd.
Suite A
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

Responsibilities of Management for the Financial Information

Management is responsible for the preparation and fair presentation of the schedule in accordance with the provisions of the interlocal agreement between the District and NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP) and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Osceola Public Schools – District #19's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

Auditor's Responsibilities for the Audit of the Financial Information

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Osceola Public Schools – District #19'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 evaluating the overall presentation of the schedule.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Osceola Public Schools – District #19's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on the Audit of the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Osceola Public Schools – District #19 as of and for the year ended August 31, 2025, and our report thereon dated October 31, 2025, expressed as an unmodified opinion on those financial statements.

AMGL, PC.

Grand Island, Nebraska
October 31, 2025

OSCEOLA PUBLIC SCHOOLS – DISTRICT #19
POLK COUNTY, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL
For the Year Ended August 31, 2025

Class Code		Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides and Clerical	$ 2,332,490
9101	Custodians, Cooks, and all other employees	264,025
7380	Bus Drivers	46,207
	Total Payroll	$ 2,642,722

*Total gross payroll before deductions.

OSCEOLA PUBLIC SCHOOLS – DISTRICT #19
POLK COUNTY, NEBRASKA

_____
Signature

_____
Date

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

October 31, 2025

Nebraska Department of Education
PO Box 94987
Lincoln, NE 68509-4987

RE: Osceola Public Schools (#72-0019-000)

During the performance of our audit fieldwork for the year ended August 31, 2025, we performed the following procedures regarding Osceola Public Schools' student membership and attendance reporting:

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

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

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

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

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.

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 2024-2025 school year. The ADVISER report had no unexplained variance compared to the District's information system.

7) We sampled 15 students from the ADVISER report for the year ended August 31, 2025 and traced the days enrolled, present, and absent to the District's census report. There were no unexplained variances on the 15 students sampled.

3123 W. Stolley Park Rd.
Suite A
P.O. Box 1407
Grand Island, NE 68802
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F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

8) Using the same sample of 15 students, we traced the students to their student enrollment files to verify that the students were documented as enrolled students of the District for the dates claimed in the attendance record.

9) We sampled 25 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 25 items sampled was appropriate. We noted no items in our sample that were not allocated appropriately.

If you need additional information please call me at (308) 381-1810 or email me at koverturf@gicpas.com.

Sincerely,

AMGL, P.C.

Kyle R. Overturf, CPA

gh/dkk/15773

Maintenance and Custodial Report
Nov 2025

Out Door

-The school took possession of the co-op buildings
  -I have cleaned two of them up and started parking vehicles in
  -Talked with Jamie Lassek about getting some outlets in for busses
  -Talked with Dustin Augustine about removing the leg
-Sprinklers and bathrooms are winterized.
-Talked with Lavaley about the sun shade and looking for replacement

InDoor

-Took awhile but finally got the Ice machine working in the North gym
-Working on getting someone here for the kitchen oven
-Control service started preventative maintenance on heating units
-New pest control company seems to be doing a good job

Vehicle

- New suburban is in service
-80 day inspection just wrapped up
  - A few vehicles will be needing tires soon
-Cheer took the new to us activities bus to football. I believe it worked out well

AD REPORT (11-10-25)

Softball:
Two Proposals:

We only have 10 for sure girls that will be playing next year. The three schools are looking at playing only a JV schedule (12-13 games).

Or

Aquinas has reached out about joining our CO-OP. They have 6 girls that want to play. We would keep our schedule and our team name. 80% of the practices would be together each week.

JH Girls Basketball:
We have 9 girls out for JH basketball (one 7th grader and eight 6th graders). Mariah Watts will be coaching the team. They had their first game today at SRC and then they will play at home on Thursday vs NE Lutheran.

JH Wrestling:
We have 6 boys out for JH wrestling. Two of them are from Osceola and four are from Cross County. Samuel Netherton will be our coach this year. Their first meet is today in Friend and then they will be back in action on Friday at David City.

Wednesday I will be attending the District II meeting at Boys Town to vote on different NSAA proposals.

Board Report - Monthly

GENERAL FUND

Posted - During Check Cycle; Processing Month 11/2025

Check #	Vendor Name	Description		Amount
36442	Augie's Auto Body	New Windshields		1,257.49
36443	City of Osceola	Water/Sewer/Compactor		4,059.51
36417	Computer Hardware	Repairs		603.84
36418	Control Services, Inc.	Service Contract		1,211.67
36419	Dietze Music House	Repairs		59.40
36420	Eakes Office Plus	Supplies		2,205.75
36421	Engel, Ronnie	Computer Parts Reimb.		1,095.60
36422	Essential Screens	Background Checks		891.34
36445	ESU #7	Maintenance/Network Fees		1,272.36
36423	Frontier Coop	Fuel		2,683.07
36446	Gary's Plumbing, LLC	Supplies		56.53
36424	Go Physical Therapy, LLC	OT/PT Services		2,892.20
36425	Hometown Leasing	Copier Lease		413.97
36426	Jackson Services, Inc	Rug Service		403.26
36448	KSB School Law	Legal Services		667.00
36427	Matheson Tri-Gas, Inc.	Supplies		110.60
36449	Menards	Supplies		106.03
36428	NE Council of School Admin.	2025 NAESP		640.00
36429	Nebraska Safety Center	Bus Driver Training		400.00
36430	Orkin Pest Control	Pest Control		529.26
36431	Osceola Food Mart	Supplies		484.81
36452	Osceola Public Schools	Preschool Milk		311.85
36453	Osceola Tire and Service, LLC	Labor/Repairs/Parts		4,641.27
36433	Ostmeyer Lawn Service	Fertilizer		855.00
36434	Pinnacle Bank	Supplies		5,052.82
36435	Pinnacle Bank	Supplies		778.37
36436	Polk County Clerk	Postcards/Postage		1,050.90
36456	Polk County Health Department	Fees		2,555.00
36438	Polk County RPPD	Utilities		12,506.85
36439	Princ Instrument Repair	Repairs		65.00
36458	Quadient Finance USA, Inc.	Postage		323.73
36440	Sparrow Publications, LLC	Printing		123.26
36459	Sport Safe Testing Service, Inc.	Random Drug Testing		562.00
36441	Truck Center Companies	Labor/Repairs/Parts		543.38
36460	Waller, Susan	Supplies		133.14
			Checking Account Total:	**51,546.26**
Checking 1				
739	Farm Bureau Financial Services	Term Life Insurance		13.81
740	MG Trust Company	Annuities Payable		565.00
741	PLIC - SBD Grand Island	LTD Insurance		1152.59
742	Estech Systems, Inc.	Phone Services		94.72
			Checking Account Total:	**1,826.12**
Checking 4				
2326	Windstream	State Internet Contract		257.34
			Checking Account Total:	**257.34**
Checking 8				
3	Tri County Title & Escrow	Frontier Coop Property		199,054.17
			Checking Account Total:	**199,054.17**
			Total Checks & Prepaids:	**252,683.89**
			Total Payroll:	**269,540.04**
			Grand Total:	**522,223.93**

OSCEOLA PUBLIC SCHOOLS
2027 Freightliner – Thomas C2

65 Passenger Capacity…….$155,720.00
Quote: 413606
Estimated Delivery Date: June, 2026
Subject to Prior Sale

Engine: Cummins ISB 6.7 Liter (220 HP/600 Torque) Turbo Diesel
Transmission: Allison 2500 – 6 Speed Automatic
Brakes: Air
Mileage: NEW

ADDITIONAL SPECIFICATIONS:
-AIR CONDITIONING: 126,000 BTU system with rear in wall evaporator above rear emergency door and front evaporator in wall above windshield. Dual TM-21 compressors. Roof Top condensers to protect from mud and snow.
Automotive style driver's air conditioning integrated into dash vents.
-Alternator: 240 amp Leece Neville
-Axle/front: 10,000 lb. set back
-Axle/rear: 19,000 lb.
-Back Up Camera: In driver's mirror.
-Barriers: (2) 39" with blue proform fireblock covering
-Batteries: Dual (2) Alliance, 1900 CCA. Battery cut-off switch included.
-Block Heater: 750 watt with plug in located in front bumper
-Brakes: Air drum w/ Bendix AD-9 heated air dryer and heated moisture ejector on wet tank
-Cell Phone Charger for Driver (dual USB style)
-Cruise Control
-Entrance Door: Air operated with switch in dash. Assist handles on both sides of steps.
-Exhaust: Single right hand horizontal muffler and tail pipe
-Fenderettes: Mounted over rear wheels (steel)
-Floor Covering: 5/8" plywood covered with heavy duty **gray marble colored vinyl.**
-Fuel Tank: 60 gallon. Safety mounted between frame rails. Hinged door
-Glove Box and Storage: Large glove box above driver and floor mounted clip board holder
-GVWR: 29,000 lbs
-Heaters/Defrosters:
    -93,000 BTU left front heater/defroster
    -53,000 BTU stepwell heater
    -Dual (2) rear heaters: 84,000 BTU mid and 84,000 BTU rear

-Bergstrom heater booster pump
-(2) defroster fans mounted above windshield
-Headroom: 78" interior height
-Heated fuel/water separator
-Horns: Dual electric with center steering wheel activation
-Insulation Package: Acoustic panels first section above driver.
-Lettering: YOUR SCHOOL DISTRICT, Unit numbers as requested
-Lights: **LED headlights** with daytime running lights, driver's dome light on separate switch, dual row of dome lights on separate switch. **All interior dome lights are LED**
LED Clearance/Marker- red rear/amber rear, back-up- clear, stop/tail- red.
LED Marker/Cluster-Per FMVSS .
LED side mounted turn signals on fender and side panels
LED eight lamp warning system flush mounted.
LED Stepwell light
LED Strobe Light
-Manuals: Printed operator's maintenance manual
-Mirrors: Open View **heated/self-defrosting rear view mirrors with Remote Control**
Heated Cross-over mirrors
-Mud Flaps: Front and Rear
-Paint: Yellow w/ black trim. Interior light gray. Undercoated chassis
-Parcel Racks: Interior tubular type parcel racks on both sides with padding.
-Radio: AM/FM with PA and roof mounted speakers
-Roof Hatches: 2 installed in self-sealing pre-cut panels
-Rub Rails: Four (4) exterior side rub rails located at window level, seat level, floor, level, and bottom skirt. Sealed with Saf-T-Bond structural adhesive.
-Safety Equipment: (2) Nebraska first aid kits, one mounted front and one at rear of bus. 5 lb chemical type fire extinguisher, moisture proof body fluid clean up kit, triangle safety kit.
-Safety Solenoid Switch: Single switch for complete shutdown of all heaters and radio
Seat/Driver: National high back adjustable **'Heated' Air Ride seat** with three point retractable shoulder harness, dual armrests, and adjustable lumbar support.
-Seats/Passenger: (21) 39" & (1) 26" passenger seats covered with 42 oz. blue Proform leatherette fire block material and pivot cushion for cleaning. Powder-coated frames
-Steering: Tilt/telescope steering wheel
-Stop Arm: Highly reflective and equipped with high intensity LED lights
-Suspension/Front: 9000 lb. soft ride springs
-Suspension/Rear: 21,000 lb. 'Airliner' air ride
-Tire Pressure Monitor: Bendix Smartire Monitor System
-Tires: Hankook 11R22.5 w/ mud & snow tread on rear
-Tow Hooks: Front and rear
-Under Storage Luggage: 100" double door, mid mount on curb side.
-Ventilator: Static type, non-closable
-Wheelbase: 259"
-Wheels: 22.5 x 8.25 10 hole hub mounted – painted black
-Windows: All side and rear passenger windows tinted
4 push/out windows (2 per side)

-Windshield: Automotive style one piece, bonded, and curved, slanted to reduce glare and breakage and provide maximum vision. The tinted safety plate laminated glass provides 3362 square inches of windshield area.
-Winter Front Cover: Snap on cover for grill in yellow.
-WARRANTY:
Thomas/Freightliner comes standard with a 3 year/50,000 mile bumper to bumper warranty….the best in the industry!
Base: Limited 3 year bumper to bumper
Body: Limited 5 years on body
Engine: Limited 5 year/100,000 miles
Transmission: Limited 7 years/unlimited miles
Axles: Limited 5 years/unlimited includes king pins

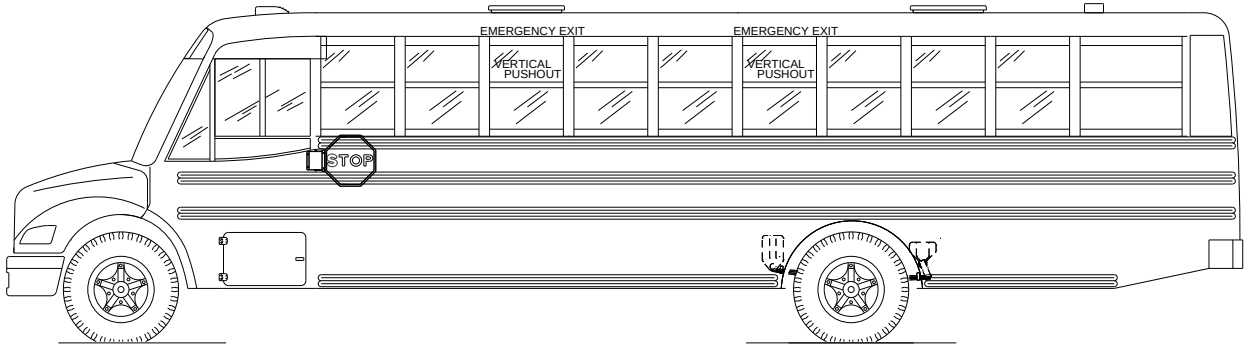
Corey Sundberg ***11/1/2025***

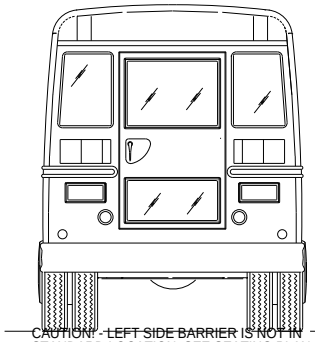
_____ _____

Corey Sundberg Date

CAD DRAWING - DO NOT MAKE MANUAL CHANGES
CAD DRAWING - DO NOT MAKE MANUAL CHANGES

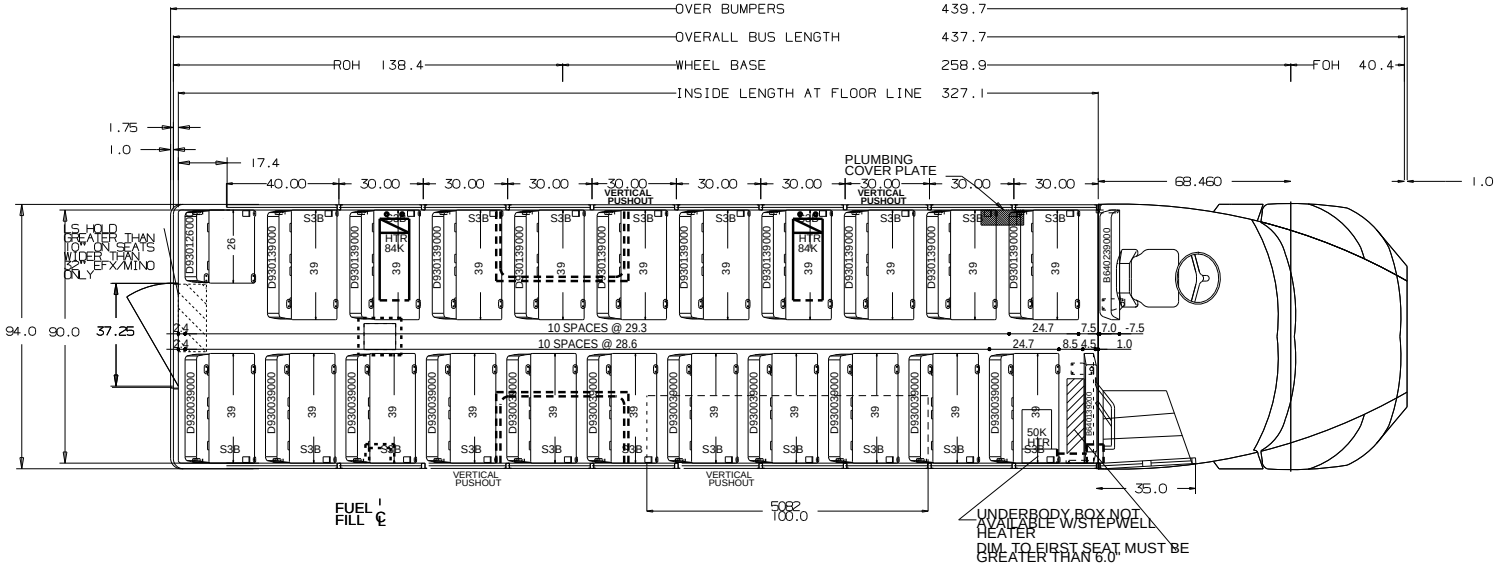
SEATING CAPACITY: 65 + DRIVER

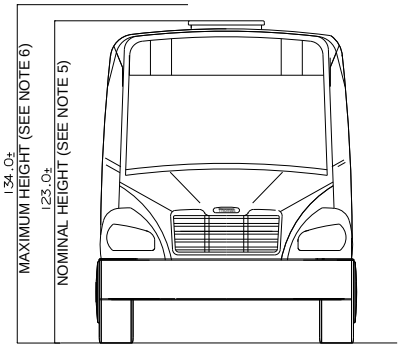


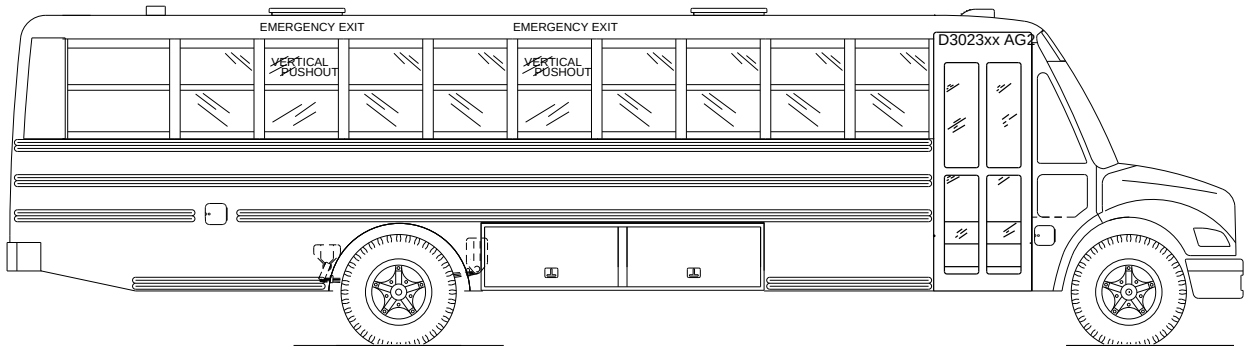


CAUTION! - LEFT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.

CAUTION! - RIGHT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.







Model: Saf-T-Liner C2
Quote Number: 406469
Locality: NE

GENERAL NOTES

1. SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
2. THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER!
3. THE CLEARANCE BETWEEN BOTTOM OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
4. THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 96".
5. THE NOMINAL BUS HEIGHT IS BASED ON A STANDARD BODY AND LARGEST SIZE TIRES.
6. THE MAXIMUM BUS HEIGHT IS BASED ON BODY WITH OPTIONS SUCH AS A/C UNITS, STROBE LIGHT, LARGEST SUSPENSION ETC.
7. "OVER BUMPER" DIMENSION DOES NOT TAKE INTO ACCOUNT OPTIONS THAT MAY ADD TO THE TOTAL LENGTH OF THE BUS, SUCH AS MIRRORS, LIGHTS AND CROSSING ARMS.

THIS DRAWING AND ALL INFORMATION PROVIDED WITH IT ARE THE PROPERTY OF THOMAS BUILT BUSES, INC. ANY REPRODUCTION OR DISTRIBUTION OF THIS MATERIAL OR ANY PART WITHOUT WRITTEN PERMISSION OF THOMAS BUILT BUSES, INC. IS STRICTLY PROHIBITED. COPYRIGHT THOMAS BUILT BUSES, INC.

SIDE	ROW	SPACING	KNEE ROOM
LEFT		29.3	28.1
RIGHT		28.6	27.4

THOMAS BUILT BUSES,INC
HIGH POINT,NC

TITLE: PLAN AND ELEVATION BODY 310TS

DRN: 04-11-24 BY: T. Dean
SCALE: 3/8"=12"
SIZE: S
DWG. NO.: 891630

Program Version: 23.11.4.1

ALL DIMENSIONS ARE FOR REFERENCE ONLY!!

CAD DRAWING - DO NOT MAKE MANUAL CHANGES
CAD DRAWING - DO NOT MAKE MANUAL CHANGES

OSCEOLA PUBLIC SCHOOLS
2027 Freightliner – Thomas C2

44 Passenger Capacity (Activity Seats)…….$171,350.00
Quote: 419288
Estimated Delivery Date: October, 2026
Subject to Availability, limited production slots
Graphics/Mascot lettering available on request

Engine: Cummins ISB 6.7 Liter **(250 HP/660 Torque)** Turbo Diesel
Transmission: Allison 2500 – 6 Speed Automatic
Brakes: Air
Mileage: NEW

ADDITIONAL SPECIFICATIONS:
-AIR CONDITIONING: 126,000 BTU system with rear in wall evaporator above rear emergency door and front evaporator in wall above windshield. Dual TM-21 compressors. Roof Top condensers to protect from mud and snow (see attached seat plan).
Automotive style driver's air conditioning integrated into dash vents.
-Alternator: 240 amp Leece Neville
-Axle/front: 10,000 lb. set back
-Axle/rear: 21,000 lb.
-Back Up Camera: In driver's mirror.
-Barriers: (2) 39" with blue proform fireblock covering
-Batteries: Dual (2) Alliance, 1900 CCA. Battery cut-off switch included.
-Block Heater: 750 watt with plug in located in front bumper
-Brakes: Air drum w/ Bendix AD-9 heated air dryer and heated moisture ejector on wet tank
-Cell Phone Charger for Driver (dual USB style)
-Cruise Control
-Entrance Door: Air operated with switch in dash. Assist handles on both sides of steps.
-Exhaust: Single right hand horizontal muffler and tail pipe
-Fenderettes: Mounted over rear wheels (steel)
-Floor Covering: 5/8" plywood covered with heavy duty **gray marble colored vinyl.**
-Fuel Tank: 100 gallon. Safety mounted between frame rails. Hinged door
-Glove Box and Storage: Large glove box above driver and floor mounted clip board holder
-GVWR: 31,000 lbs
-Heaters/Defrosters:
    -93,000 BTU left front heater/defroster

-53,000 BTU stepwell heater
-Dual (2) rear heaters: 84,000 BTU mid and 84,000 BTU rear
-Bergstrom heater booster pump
-(2) defroster fans mounted above windshield

-Headroom: 78" interior height
-Heated fuel/water separator
-Horns: Dual electric with center steering wheel activation
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-Lettering: YOUR SCHOOL DISTRICT, Unit numbers as requested
-Lights: **LED headlights** with daytime running lights, driver's dome light on separate switch, dual row of dome lights on separate switch. **All interior dome lights are LED**
LED Clearance/Marker- red rear/amber rear, back-up- clear, stop/tail- red.
LED Marker/Cluster-Per FMVSS .
LED side mounted turn signals on fender and side panels
LED eight lamp warning system flush mounted.
LED Stepwell light
LED Strobe Light
-Manuals: Printed operator's maintenance manual
-Mirrors: Open View **heated/self-defrosting rear view mirrors with Remote Control**
Heated Cross-over mirrors
-Mud Flaps: Front and Rear
-Paint: Yellow w/ black trim. Interior light gray. Undercoated chassis
-Parcel Racks: Interior tubular type parcel racks on both sides with padding.
-Radio: AM/FM with PA and roof mounted speakers
-Roof Hatches: 2 installed in self-sealing pre-cut panels
-Rub Rails: Four (4) exterior side rub rails located at window level, seat level, floor, level, and bottom skirt. Sealed with Saf-T-Bond structural adhesive.
-Safety Equipment: (2) Nebraska first aid kits, one mounted front and one at rear of bus. 5 lb chemical type fire extinguisher, moisture proof body fluid clean up kit, triangle safety kit.
-Safety Solenoid Switch: Single switch for complete shutdown of all heaters and radio
Seat/Driver: National high back adjustable **'Heated' Air Ride seat** with three point retractable shoulder harness, dual armrests, and adjustable lumbar support.
-Seats/Passenger: (44) Individual Activity Seats covered with 42 oz. blue Proform leatherette fire block material and pivot cushion for cleaning. Powder-coated frames
-Steering: Tilt/telescope steering wheel
-Stop Arm: Highly reflective and equipped with high intensity LED lights
-Suspension/Front: 10,000 lb. soft ride springs
-Suspension/Rear: 21,000 lb. 'Airliner' air ride
-Tire Pressure Monitor: Bendix Smartire Monitor System
-Tires: Hankook 11R22.5 w/ mud & snow tread on rear
-Tow Hooks: Front and rear
-Under Storage Luggage: 100" double door, mid mount on BOTH SIDES.
-Ventilator: Static type, non-closable
-Wheelbase: 279"
-Wheels: 22.5 x 8.25 10 hole hub mounted – painted black
-Windows: All side and rear passenger windows tinted
4 push/out windows (2 per side)

-Windshield: Automotive style one piece, bonded, and curved, slanted to reduce glare and breakage and provide maximum vision. The tinted safety plate laminated glass provides 3362 square inches of windshield area.
-Winter Front Cover: Snap on cover for grill in yellow.
-WARRANTY:
Thomas/Freightliner comes standard with a 3 year/50,000 mile bumper to bumper warranty….the best in the industry!
Base: Limited 3 year bumper to bumper
Body: Limited 5 years on body
Engine: Limited 5 year/100,000 miles
Transmission: Limited 7 years/unlimited miles
Axles: Limited 5 years/unlimited includes king pins

OPTIONAL:
-Pretoria 'Coach Style' Parcel Racks……add…$5500.00
Includes: Individual LED Reading Lights and USB ports at all passenger locations

-Paint white in lieu of school bus yellow……NO CHARGE
Aluminum wheels included in lieu of black

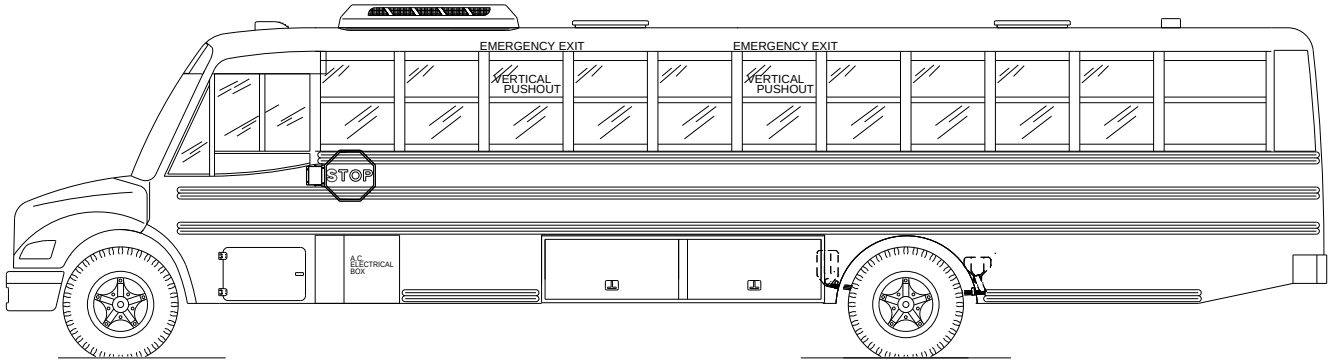
Corey Sundberg ***11/1/2025***

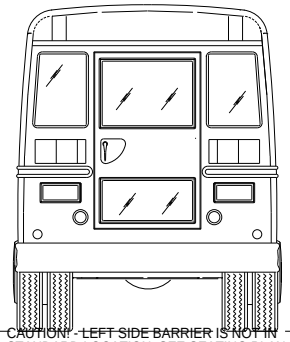
_____ _____

Corey Sundberg Date

CAD DRAWING - DO NOT MAKE MANUAL CHANGES
CAD DRAWING - DO NOT MAKE MANUAL CHANGES

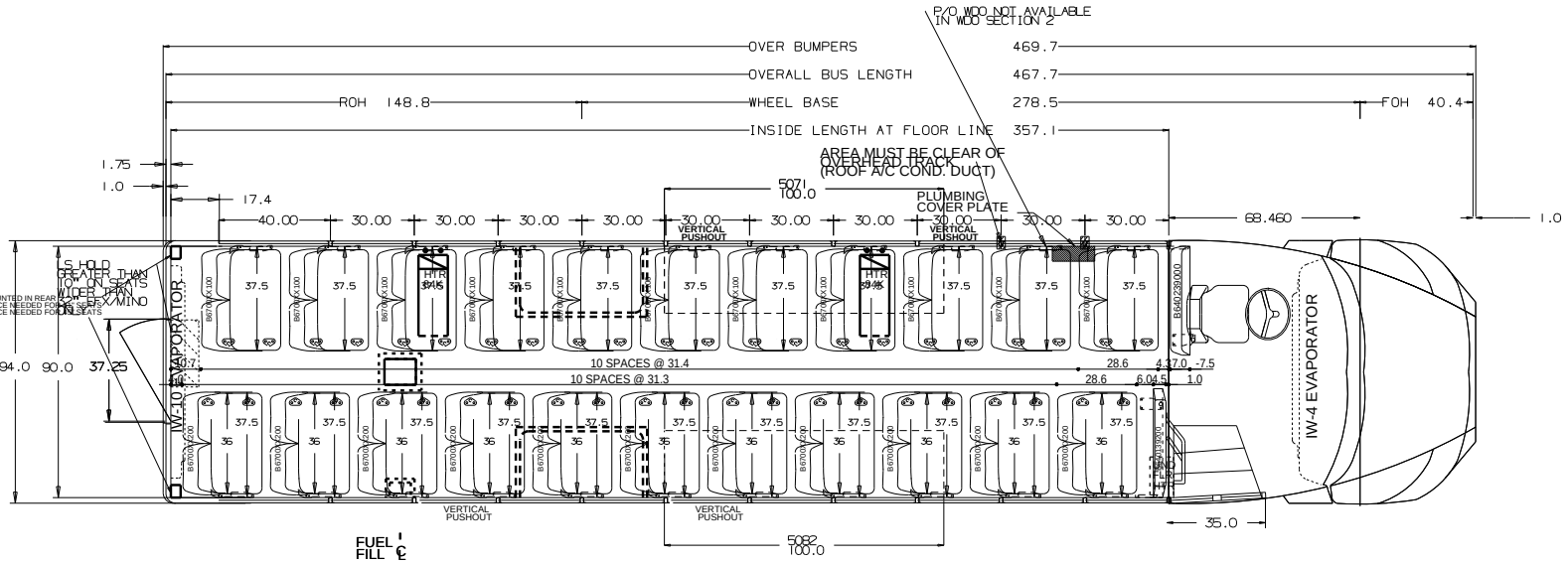
SEATING CAPACITY: 44 + DRIVER

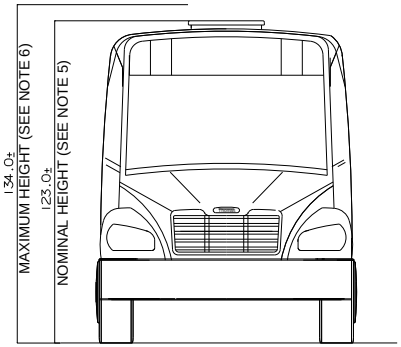


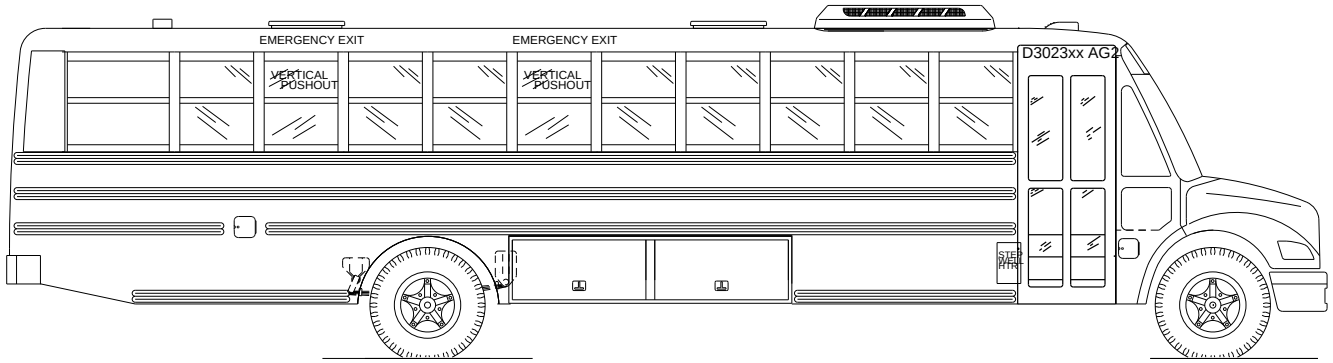


CAUTION! - LEFT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.

CAUTION! - RIGHT SIDE BARRIER IS NOT IN STANDARD LOCATION, SEE SEATING PLAN.







Model: Saf-T-Liner C2
Quote Number: 419239
Locality: NE

GENERAL NOTES

1. SOME ITEMS, SUCH AS CV MIRRORS, ROOF LUGGAGE RACKS, AND OTHER ITEMS, ARE SHOWN IN ONE VIEW ONLY FOR CLARITY.
2. THIS DRAWING IS A REPRESENTATION ONLY AND MAY NOT HAVE ALL ITEMS REQUIRED. PLEASE REFER TO ORDER!
3. THE CLEARANCE BETWEEN BOTTOM OF BUS OR BOTTOM OF UNDERBODY COMPARTMENTS AND GROUND WILL VARY ACCORDING TO TIRE SIZE, BUS LOAD, AND SUSPENSION TYPE.
4. THE MAXIMUM WIDTH AT BELT LINE OVER GUARD RAILS IS 96".
5. THE NOMINAL BUS HEIGHT IS BASED ON A STANDARD BODY AND LARGEST SIZE TIRES.
6. THE MAXIMUM BUS HEIGHT IS BASED ON BODY WITH OPTIONS SUCH AS A/C UNITS, STROBE LIGHT, LARGEST SUSPENSION ETC.
7. "OVER BUMPER" DIMENSION DOES NOT TAKE INTO ACCOUNT OPTIONS THAT MAY ADD TO THE TOTAL LENGTH OF THE BUS, SUCH AS MIRRORS, LIGHTS AND CROSSING ARMS.

THIS DRAWING AND ALL INFORMATION PROVIDED WITH IT ARE THE PROPERTY OF THOMAS BUILT BUSES, INC. ANY REPRODUCTION OR DISTRIBUTION OF THIS MATERIAL OR ANY PART WITHOUT WRITTEN PERMISSION OF THOMAS BUILT BUSES, INC. IS STRICTLY PROHIBITED. COPYRIGHT THOMAS BUILT BUSES, INC.

SIDE	ROW	SPACING	KNEE ROOM
LEFT		31.4	27.0
RIGHT		31.3	26.9

THOMAS BUILT BUSES,INC
HIGH POINT,NC

TITLE: PLAN AND ELEVATION BODY 340TS

DRN: 10-15-25 BY: T. Dean | SIZE: S | DWG. NO.: 912263

SCALE: 3/8"=12"

Program Version: 25.10.8.1

ALL DIMENSIONS & FIGURES ARE REFERENCE ONLY!!

CAD DRAWING - DO NOT MAKE MANUAL CHANGES
CAD DRAWING - DO NOT MAKE MANUAL CHANGES

Attached, please find the specs for a 2027 65 Passenger International Bus. This is a very well equipped bus that will have such options as the Cummins 250 HP Engine, Allison 6 Speed Transmission, 100 gallon fuel tank, interior racks, exterior luggage storage, air brakes/ride, 3 year/50,000 mile extended warranty and our Safety Star Premium Package. This package really does make the difference over the life of the bus with options such as dual LED strobing stop arms, 8-lamp system with visors, LED interior lights, red over-ride switch, dash air conditioning, dual hand rails, noise kill switch, pre-trip exterior light check system, child-check system, pebble tread 32" wide, driver's side window visor, air-ride seat, appearance package and heated and remote control mirrors to name a few. This bus would make an ideal activity/route bus with all of these options.

I have this bus on order and is scheduled to be built in December 2025 under our demo program so I can offer you a demo discount along with your NRCSA membership discount. If I were to order a bus today lead time is running about a year and that is subject to change based on supply chain, pending tariffs, EPA regulations and overall market conditions. This bus will have less than 500 miles on it and will include full warranty upon taking possession of it. Pricing is as follows:

2027 65 Passenger International Bus
$147,200
Less Demo Discount
($2,000)
Less NRCSA Membership Discount
($1,000)

Final Price with all applicable discounts
$144,200*

Optional: Cabin air conditioning with roof mounted condensers ADD
$11,000

***Please note this bus is subject to prior sale as it is quoted to other districts and quote is good for 30 days.**

2027 IC Bus, CE Series

65-2A Premium

250HP, 660 Torque, Cummins B6.7 Turbo-Diesel
6 speed Allison Automatic with Dbl Overdrive
Air Brakes, Air Ride Rear Suspension, Air Drv Seat
Underfloor Luggage Compartments
Dark Tinted Glass, Interior Racks
Maximum Hip-to-Knee Room, 78” Headroom
100 gallon Fuel Tank
Safety-Star Premium Package
Appearance Package

Sales Proposal For:

Cornhusker Int'l Stock

Presented By:

CORNHUSKER INTERNATIONAL TRUCKS, INC

Prepared For:
Cornhusker Int'l Stock B
Russ Folts
3131 Cornhusker Hwy
Lincoln, NE 68504-1593
(402)331 - 8801
Reference ID: N/A

Presented By:
CORNHUSKER INTERNATIONAL TRUCKS, INC
Russell Folts
3131 CORNHUSKER HIGHWAY
LINCOLN NE 68504 -
(402)466-8461

Thank you for the opportunity to provide you with the following quotation on a new IC Corporation vehicle. I am sure the following detailed specification will meet your operational requirements, and I look forward to serving your business needs.

Model Profile
2027 CE SCHOOL BUS (PB110)

AXLE CONFIG:	4X2
APPLICATION:	School Transportation
MISSION:	Requested GVWR: 27500. Calc. GVWR: 29800 Calc. Start / Grade Ability: 26.24% / 2.05% @ 55 MPH Calc. Geared Speed: 88.6 MPH
DIMENSION:	Wheelbase: 254.00, CA: N/A, Axle to Frame: 152.00
ENGINE, DIESEL:	{Cummins B6.7 250} EPA 2024, 250HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 250 Peak HP (Max), School Bus Only
TRANSMISSION, AUTOMATIC:	{Allison 2500 PTS} 6th Generation Controls, Wide Ratio, 6-Speed with Double Overdrive, Less PTO Provision, Less Retarder, with 33,000-lb GVW and GCW Max, School Bus
CLUTCH:	Omit Item (Clutch & Control)
AXLE, FRONT NON-DRIVING:	{Meritor MFS-10-122A} I-Beam Type, 10,000-lb Capacity
AXLE, REAR, SINGLE:	{Dana Spicer S140} Single Reduction, 19,800-lb Capacity, 190 Wheel Ends Gear Ratio: 5.57
TIRE, FRONT:	(2) 11R22.5 Load Range H R89 ALL POSITION (PIRELLI), 501 rev/mile, 75 MPH, All-Position
TIRE, REAR:	(4) 11R22.5 Load Range H R89 CS (PIRELLI), 494 rev/mile, 75 MPH, Drive
SUSPENSION, REAR, AIR, SINGLE:	{International IROS} 21,000-lb Capacity, 9.25" Ride Height, with Shock Absorbers Mounted Outside the Rails
PAINT:	Cab schematic 100NB Location 1: 4421, School Bus Yellow (Std) Chassis schematic N/A

Description
Base Chassis, Model CE SCHOOL BUS with 254.00 Wheelbase, N/A CA, and 152.00 Axle to Frame.

Bus Body Plan, AABP00001W

Seat Capacity, 65 with Max Seat Spacing for max hip-to-knee room

BODY PLANS

BODY, BUS Conventional; 78" Headroom, 31'11" Body Length, 65 Passenger, 254 WB

STATE OF OPERATION Nebraska

BODY PLAN, NON-SPECIAL NEEDS for Bus Body Configurator, OMIT Body Plan

BODY PLAN, APPROVED VARIATION None

AXLE CONFIGURATION

AXLE CONFIGURATION 4x2

ENGINE

ENGINE, DIESEL {Cummins B6.7 250} EPA 2024, 250HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 250 Peak HP (Max), School Bus Only

EMISSION, CALENDAR YEAR {Cummins B6.7} EPA, OBD and GHG Certified for Calendar Year 2025

CARB EMISSION WARR COMPLIANCE Does Not Comply with CARB Emission Warranty

CARB IDLE COMPLIANCE Does Not Comply with California Clean Air Idle Regulations

EPA IDLE COMPLIANCE Low NOx Idle Engine, Complies with EPA Clean Air Regulations; Includes "Certified Clean Idle" Decal on Hood

VEHICLE REGISTRATION IDENTITY ID for Non-CARB Omnibus and/or Non-ACT Adopting State or Exempt Vehicle. Not for use on vehicles registering in CA/MA /OR/NJ/NY/WA. Contains non-mitigated legacy engine & cannot be registered in CA unless exempt. You may be held liable under state law for failure to properly register vehicle.

Notes
: CANNOT BE REGISTERED IN CA. For vehicles that will be registered in States other than CA.

RADIATOR Aluminum, 2-Row, Down Flow, Front to Back System, 640 SqIn Louvered, with 383 SqIn Charge Air Cooler, Includes In-Tank Oil Cooler

Includes
: RADIATOR HOSES Premium, Rubber

FAN DRIVE {Warner Electric FC550} On/Off Type, Electronically Activated and Controlled

Includes
: FAN Nylon

AIR CLEANER Single Element, Fire Retardant Media

ANTI-FREEZE Red, Extended Life Coolant; To -40 Degrees F/ -40 Degrees C, Freeze Protection, Nitrite Free

BLOCK HEATER, ENGINE {Phillips} 120V/750W, for Cummins ISB/B6.7 Engines

Includes
: BLOCK HEATER SOCKET Receptacle Type; Mounted in Center Through Front Bumper

CRUISE CONTROL Electronic

OIL PAN 15 Quart Capacity, For Cummins ISB/B6.7 Engines

THROTTLE, HAND CONTROL Electronic

Description

TRANSMISSION

TRANSMISSION, AUTOMATIC {Allison 2500 PTS} 6th Generation Controls, Wide Ratio, 6-Speed with Double Overdrive, Less PTO Provision, Less Retarder, with 33,000-lb GVW and GCW Max, School Bus

NEUTRAL AT STOP OMIT

SHIFT CONTROL PARAMETERS {Allison} 1000 or 2000 Series Transmissions, Performance Programming

TRANSMISSION OIL Synthetic; 20 thru 28 Pints

TRANSMISSION SHIFT CONTROL Column Mounted Stalk Shifter, for Allison 1000 & 2000 Series Transmission

CLUTCH

CLUTCH Omit Item (Clutch & Control)

REAR AXLES, SUSPENSIONS

AXLE, REAR, SINGLE {Dana Spicer S140} Single Reduction, 19,800-lb Capacity, 190 Wheel Ends . Gear Ratio: 5.57

SUSPENSION, REAR, AIR, SINGLE {International IROS} 21,000-lb Capacity, 9.25" Ride Height, with Shock Absorbers Mounted Outside the Rails

FRONT AXLES

AXLE, FRONT NON-DRIVING {Meritor MFS-10-122A} I-Beam Type, 10,000-lb Capacity

FRONT SUSPENSIONS

SUSPENSION, FRONT, SPRING Parabolic Taper Leaf, Shackle Type, 10,000-lb Capacity, with Shock Absorbers

Includes
: SPRING PINS Rubber Bushings, Maintenance-Free

CABS, COWLS, BODIES

COWL Flat Back

AIR CONDITIONER – Dash

CAB INTERIOR TRIM Classic, for Day Cab

GAUGE CLUSTER Premium Level; English with English Electronic Speedometer

Includes
: GAUGE CLUSTER DISPLAY: Base Level (3" Monochromatic Display), Premium Level (5" LCD Color Display); Odometer, Voltmeter, Diagnostic Messages, Gear Indicator, Trip Odometer, Total Engine Hours, Trip Hours, MPG, Distance to Empty/Refill for
: GAUGE CLUSTER Speedometer, Tachometer, Engine Coolant Temp, Fuel Gauge, DEF Gauge, Oil Pressure Gauge, Primary and Secondary Air Pressure or Auxiliary Air Pressure (if Air Equipped)
: WARNING SYSTEM Low Fuel, Low DEF, Low Oil Pressure, High Engine Coolant Temp, Low Battery Voltage (Visual and Audible), Low Air Pressure, Primary and Secondary (if Air Equipped)

GAUGE, DEF FLUID LEVEL

GAUGE, OIL TEMP, AUTO TRANS for Allison Transmission

HEATER SHUT-OFF VALVES (2) Ball Valve Type

INSTRUMENT PANEL Wing Panel

IP CLUSTER DISPLAY On Board Diagnostics Display of Fault Codes in Gauge Cluster

WINDSHIELD Three Piece, Bonded, with Shaded Band

Description
WINDSHIELD WIPER BLADES Winter Type

FRAMES

FRAME RAILS High Strength Low Alloy Steel (50,000 PSI Yield); 10.125" x 3.062" x 0.312" (257.2mm x 77.8mm x 8.0mm); 489.2" (12425mm) Maximum OAL

BUMPER, FRONT Contoured, Steel, Painted Gloss Black, Severe Duty

Notes
: Bumper Thickness is .25"

CROSSING GATE, FRONT Electric, Yellow Blade, Bumper Mounted

Includes
: CONTROL ASSEMBLY Solid State, Located Rear of Front Bumper, Heater not Required
: CROSSING GATE, FRONT Matches Contour of Bumper

CROSSMEMBER, REAR, AF (1)

TOW HOOK, FRONT (2) Frame Mounted

TOW HOOK, REAR (2) Mounted on Lower Rail Flange

LICENSE PLATE HOLDER Includes Upper & Lower Mounting Plate Hardware, Mounted in Existing Holes in Front Bumper

WHEELBASE RANGE 254" (645cm) Only

BRAKES

BRAKE SYSTEM, AIR Dual System for Straight Truck Applications

Includes
: BRAKE LINES Color and Size Coded Nylon
: DRAIN VALVE Twist-Type
: GAUGE, AIR PRESSURE (2) Air 1 and Air 2 Gauges; Located in Instrument Cluster
: QUICK RELEASE VALVE On Rear Axle for Spring Brake Release: 1 for 4x2, 2 for 6x4
: SPRING BRAKE MODULATOR VALVE R-7 for 4x2, SR-7 with relay valve for 6x4/8x6

AIR BRAKE ABS {Bendix AntiLock Brake System} 4-Channel (4 Sensor/4 Modulator) Electronic Stability Program, with Automatic Traction Control

BRAKE, PARKING Manual Push-Pull Pneumatic Parking Brake

BRAKES, FRONT {Meritor 15X4 Q-PLUS CAST} Air S-Cam Type, Cast Spider, Fabricated Shoe, Double Anchor Pin, Size 15" X 4", 13,200-lb Capacity

BRAKE CHAMBERS, FRONT AXLE {Bendix} 20 SqIn

SLACK ADJUSTERS, FRONT {Haldex} Automatic

DUST SHIELDS, FRONT BRAKE for Air Cam Brakes

BRAKES, REAR {Meritor 16.5X7 Q-PLUS CAST} Air S-Cam Type, Cast Spider, Fabricated Shoe, Double Anchor Pin, Size 16.5" X 7", 23,000-lb Capacity per Axle

BRAKE CHAMBERS, REAR AXLE {Bendix EverSure} 30/30 SqIn Spring Brake

SLACK ADJUSTERS, REAR {Haldex} Automatic

DUST SHIELDS, REAR BRAKE for Air Cam Brakes

AIR COMPRESSOR {Cummins} 18.7 CFM

AIR DRYER {Bendix AD-9SI} with Heater, Includes Safety Valve

Description
AIR DRYER LOCATION Mounted Inside Engine Compartment, Right Side

AIR DRYER SHIELD to Protect from Debris

AIR TANK LOCATION (1) Mounted Inside & Below Left Rail, Back of Cab

GVWR LIMITATION FOR BUS with Air Brakes, Limited to 33,000-lbs Maximum to meet FMVSS 121 Requirements, for Conventional Bus

PARKING BRAKE INTERLOCK Parking Brake Cannot be Released Until Ignition Switch is in "On" Position and Service Brake Pedal is Applied, Use with Air Brake Chassis Only

STEERING

STEERING GEAR {Sheppard M100} Power

STEERING COLUMN Tilting

STEERING WHEEL 4-Spoke; 18" Dia., Black Leather Wrapped

DRIVELINES

DRIVELINE SYSTEM {Dana Spicer} SPL100, for 4x2/6x2

PROPSHAFT GUARD

EXHAUST SYSTEMS

EXHAUST SYSTEM Horizontal Aftertreatment System, Frame Mounted Under Right Rail, for Single Long Horizontal Tail Pipe

ENGINE EXHAUST BRAKE for Cummins ISB/B6.7/ISL/L9 Engine with Variable Vane Turbo Charger

TAIL PIPE (1) Horizontal, Long, Exits Right Side Through Bumper

ELECTRICAL SYSTEMS

ELECTRICAL SYSTEM 12-Volt, Standard Equipment

Includes
: HAZARD SWITCH Push On/Push Off, Located on Instrument Panel to Right of Steering Wheel
: HEADLIGHT DIMMER SWITCH Integral with Turn Signal Lever
: MISCELLANEOUS FEATURES Modular, Loom Protected, Grommets in all Applicable Body Openings, Assembled in Computer Assisted Fixture which Verifies Continuity and Correct Assembly Prior to Installation
: PARKING LIGHT Integral with Front Turn Signal and Rear Tail Light
: STARTER SWITCH Electric, Key Operated
: TURN SIGNAL SWITCH Self-Cancelling with Lane Change Feature
: TURN SIGNALS, FRONT Includes Reflectors and Auxiliary Side Turn Signals, Solid State Flashers; Flush Mounted
: WINDSHIELD WIPER SWITCH 2-Speed with Wash and Intermittent Feature (5 Pre-Set Delays), Integral with Turn Signal Lever
: WIRING, CHASSIS Color Coded and Continuously Numbered

ALTERNATOR {Leece-Neville AVI160P2003} Brush Type, 12 Volt, 240 Amp Capacity, Pad Mount, with Remote Sense

ANTENNA Shark Fin, Roof Mounted

BATTERY BOX Steel, with Powder Coat Sliding Tray, 25.25" Wide, for Standard Batteries, 1-3 Battery Capacity, Mounted Left Side Behind Front Axle Perpendicular to Frame Rail

BATTERY DISCONNECT SWITCH {Cole-Hersee 75920-06} 300 Amp, Disconnects Charging Circuits, Locks with Padlock, Battery Box Mounted

BATTERY SYSTEM {Fleetrite} Maintenance-Free, (3) 12-Volt 1980CCA Total, Top Threaded Stud

CIRCUIT BREAKERS Manual-Reset (Main Panel) SAE Type III with Trip Indicators, Replaces All Fuses

COLLISION MITIGATION SYSTEM Omit

Description
HEADLIGHT WARNING BUZZER Sounds When Head Light Switch is on and Ignition Switch is in "Off" Position

HEADLIGHTS Halogen, with Daytime Running Lights, Automatic Twilight Controlled

HEADLIGHTS ON W/WIPERS Headlights Will Automatically Turn On if Windshield Wipers are Turned On

HORN, ELECTRIC (2) Trumpet Style

INDICATOR, LOW COOLANT LEVEL with Audible Alarm

RADIO AM/FM/USB Input/Auxiliary Input, Includes Wiring and Antenna, with Public Address System

STARTING MOTOR {Mitsubishi Electric Automotive America 90P47} 12-Volt, with Soft-Start

TELEMATICS SYSTEM {ZONAR SYSTEMS V3} Installation Package, Less System; Includes Power Connector, J1939 Datalink Connector, Stop Arm and Entrance Door Inputs, Located Inside Dash Center Panel for Customer Installed Zonar V3 Module

TURN SIGNALS, FRONT Dual Face, LED, Amber/Amber, Mounted on Top of Fender, Used with Standard Flush Mounted Front Turn Signal, Side Marker Lamps, Parking Lights and Reflectors

FRONT END

FRONT END Tilting, Fiberglass, with Three Piece Construction, Dual Air Intakes

BUG SCREEN Mounted Behind Grille

GRILLE Molded in Black, with Chrome Surround

HOOD TILT ASSIST {EASY TILT} Mechanical

LOGOS EXTERIOR Model Badges

LOGOS EXTERIOR, ENGINE Badges

SPEEDOMETER, TOOLS, MISC

CHASSIS PAINT Full Chassis

COMMUNICATIONS MODULE Telematics Device with Over the Air Programming; Includes Five Year Data Plan and International 360

MUD FLAPS, FRONT WHEELS (2) Rubber, Mounted on Fender Extension

PAINT SCHEMATIC, PT-1 Single Color, Design 100

Includes
: PAINT SCHEMATIC ID LETTERS "NB"

PAINT TYPE Urethane, One or Two Colors, Other than Imron or International.

Allison Transmission PACKAGE 7 Year Unlimited Miles/km Warranty, Limited Time Program for Allison 2500 Series Transmission on School and Commercial Buses (Supplied directly through Allison)

FUEL TANKS

FUEL TANK Top Draw, Steel, Rectangular, 100 US Gal (379L), Includes Protective Cage, Mounted Between Frame Rails and Behind Rear Axle

DEF TANK 16.5 US Gal (62.5L) Capacity, Frame Mounted Outside Right Rail, Behind 0 Bow

FUEL/WATER SEPARATOR {Racor 400 Series,} 12 VDC Electric Heater, Includes Pre-Heater, with Primer Pump, Includes Water-in-Fuel Sensor

LOCATION FUEL/WATER SEPARATOR Mounted Under Hood, Left Side, Above Front Axle

WHEELS, TIRES - FRONT

Description
WHEELS, FRONT {Accuride 51408} DISC; 22.5x8.25 Rims, Powder Coat Steel, 2-Hand Hole, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs

(2) TIRE, FRONT 11R22.5 Load Range H R89 ALL POSITION (PIRELLI), 501 rev/mile, 75 MPH, All-Position

WHEELS, TIRES - REAR

WHEELS, REAR {Accuride 51408} DUAL DISC; 22.5x8.25 Rims, Powder Coat Steel, 2-Hand Hole, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs

(4) TIRE, REAR 11R22.5 Load Range H R89 CS (PIRELLI), 494 rev/mile, 75 MPH, Drive

BODY FEATURES

BUMPER, REAR Painted, 12" High, 3/16" Thick

SUPPORTS, REAR BUMPER Bolted to Frame

BODY, REAR Includes Emergency Door

BOWS, ROOF 14 ga., One Piece Construction

Includes
: BOWS, ROOF Positioned Floor Line to Floor Line, Threaded Through Roof Strainers and Drip Rail

FASTENERS, HEADLINER Rivets

FLOOR, BODY with Wheel Wells

HANDLE, ASSIST Windshield Side Mounted, Left and Right, Chrome

HEADLINER, BODY Conventional; 25'11"-35'08" Body Length, Perforated Full Length with Sound Insulation Full Length

LIGHT BARS Plastic

LINING, SIDE INTERIOR, LOWER Embossed Steel, Clear Coated

RAILS, WRAP-AROUND Just Below Window Line

RUB RAILS, BODY (4) Conventional; Steel, 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths, Includes Snow Rail

Includes
: RUB RAILS Full Length, Primer Coated (Both Sides), Attached to Body without Cuts or Splices

SEALER Extra; Sidewall to Floor, In Wheel Pocket Area, and Rear Wall to Floor

SIDE SHEET, BODY, EXTERIOR Conventional, 16ga., Smooth, 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

SKIRT, BODY Conventional, 20", 16ga., 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

Includes
: SKIRT, BODY Extra Smooth Steel Supported by Floor Gussets

STEP, FRONT ENTRANCE DOOR 27 1/4" Depth; 14ga Steel, Formed Treads, Naviflex Finish

TIE DOWNS, BODY Grade 8 Bolts, Every Body Section

Includes
: TIE DOWNS, BODY with Formed Tab that Fits into Floor Structure to Prevent Turning

COVER, REAR DOOR INSIDE HANDLE Partial Coverage

DOOR, ENTRANCE, FRONT Electric, Outward Opening, with Single Pane Glass

FASTENERS, REAR DOOR Lag Screws, Rear Door To Body

HANDLE, ASSIST, ENTRANCE DOOR Outside Entrance

Description

HANDLE, EXTERIOR, REAR Emergency Door; Chrome

HOLD BACK, REAR DOOR Stationary, No Cables, with Plastic Cover

KEYS ALIKE, LOCKS Entrance Door, 545 Keys

LATCH, REAR DOOR One Point Slide Bar, Cam Operated, with One Inch Stroke

LOCK, ENTRANCE DOOR in External Release, with Key

LOCK, REAR DOOR with Ignition Starter Interlock, Located at Bottom Edge of Rear Buzzer Box

COMPARTMENT, DRIVER STORAGE Bin, Sized to Hold Three Ring Binder, Includes (1) USB-A Port and (1) USB-C Port

COMPARTMENT, LUGGAGE, LT MID 91" x 24" x 22"

Includes
: HINGES Rubber
: LATCH, T-HANDLE, LOCKING Stainless Steel

COMPARTMENT, LUGGAGE, RT MID 79" X 24" X 22"

Includes
: HINGES Rubber
: LATCH, T-HANDLE, LOCKING Stainless Steel

HOLD DOWN, BATTERY For Up To 3 Batteries

LUGGAGE RACK, INTERIOR Tubular, Below Light Bar, 20 Bow

WASTE CONTAINER Removable, Located in Driver Area

INSULATION,ROOF/SIDES/BULKHEAD 1.5"

NOISE REDUCTION, ROOF BOW Conventional; Insulation, 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

UNDERCOAT, BODY Fire Resistant, Water Based, TT-C-730 Spec

Includes
: UNDERCOATING Performed Before and After Mounting on Chassis

UNDERCOAT, FLOOR/STEPWLL/SIDES for Engine Noise Reduction

BODY CERTIFICATION TAG Metal

BODY TAG, METAL Capacity to Include the Total Number of Passengers

LETTERS, BATTERY COMPARTMENT (01) Decal; "Battery"; 1" Black Letters, Centered on Standard Battery Box

LETTERS, DEF, I.D. Decal; "DEF ONLY", 1" Black, on DEF Filler Door

LETTERS, DOOR, REAR Decals; "EMERGENCY DOOR", 2" Black Letters Inside and Outside

LETTERS, FUEL I.D. Decal; "DIESEL FUEL", 2" Black, Adjacent to Fuel Filler Door

LETTERS, HEADER Decal; "WATCH YOUR STEP", 1" Black, Above Windshield

LETTERS, E/E WINDOW, LEFT (2) Decal Sets, "EMERGENCY EXIT", Black Inside and Outside

LETTERS, E/E WINDOW, RIGHT (2) Decal Sets, "EMERGENCY EXIT", Black, Inside and Outside

LETTERS, SCHOOL BUS FRONT/REAR Decal; "SCHOOL BUS"; with 8" Black Reflective Letters, 3M Fluorescent Diamond Grade, Yellow On Front and Rear Cap

LETTERS, STEPWELL Decal, "WATCH YOUR STEP", 2.5" Black, Behind Door on Step Riser

LOGO, ROOF LINE Decal; Wing and Shield, First Body Section, Above Driver Window and Entrance Door Over Driver Window and Entrance Door

Description
OPERATING INSTRUCTIONS, REAR Decal, Inside Rear Emergency Door

PAINT COLOR, BODY INTERIOR 9384 Spring White

PAINT COLOR, BODY EXTERIOR 4421 School Bus Yellow

PAINT COLOR, BUMPER Rear, 0001 Canyon Black

PAINT FLASHER BACKGRD 0001 Canyon Black

PAINT HOOD AND FENDER To Match Body Exterior

PAINT, RUB RAIL Flange to Flange

PAINT COLOR, RUB RAILS 0001 Canyon Black

PAINT STREAMER On Roof, Both Sides 1" Above Drip Rail, 0001 Canyon Black

PAINT, WINDOW BOW CAPS 0001 Canyon Black, Side Only

SEAL, RUB RAILS Top Edge, All Rails

STRIPING, BUMPER (4) Decal, Non-contrasting, Front and Rear

STRIPING, E/E WINDOW, LEFT {3M} (02) Perimeter, 1" Yellow Fluorescent Diamond Grade

STRIPING, E/E WINDOW, RIGHT {3M} (02) Perimeter, 1" Yellow Fluorescent Diamond Grade

STRIPING, PERIMETER, REAR Emergency Door, 1" Yellow Reflective

STRIPING, REAR END {3M} Yellow Fluorescent Diamond Grade, 1" Horizontal and 2" Vertical

STRIPING, ROOF HATCH, FRONT {3M} Decal, Perimeter, 1" Yellow Fluorescent Diamond Grade

STRIPING, ROOF HATCH, REAR {3M} Decal, Perimeter, 1" Yellow Fluorescent Diamond Grade

STRIPING, SEATLINE {3M} 2" Yellow Fluorescent Diamond Grade

WIRING DIAGRAM Schematic, Electrical

Includes
: ACCESS PANEL for Wiring Diagram Schematic Located on Inside of Electrical Panel Door, Below Driver Window

SUB FLOOR, PLYWOOD Conventional; B-C Exterior Grade, Less Sealed Edges, 5/8", 5 Ply, for 31'2",31'11",32'8",33'5", 34'2", 34'11", 35'8" Body Lengths

DISARM, POST TRIP INSPECTION Button Located on Light Bar at Rear of Bus

MONITOR, POST TRIP INSPECTION {Leave No Student Behind} Accessory Controlled, with Push Button Alarm Disable at Rear of Bus Prompts Driver to Walk to Back of Bus to Disable Alarm

SWITCH, LOCATION Steering Wheel; Includes Master Flasher, Flasher On/Off, Red Override, and Door Control

Includes
: SWITCH, STEERING WHEEL, LIGHT Includes Illuminated Switches

BODY FEATURES

WINDOW, DRIVER Storm

COLOR, WINDOW FRAME, PASS Passenger Window, Natural Aluminum Finish

WINDOW, E/E, LEFT (2) Vertical Hinge

WINDOW, E/E, RIGHT (2) Vertical Hinge

WINDOW, PASSENGER, TINT Conventional; 28% LIght, Laminated Glass, 78" Headroom, with 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

Description
WINDOW, SASH (20) 27" Sections, 9"x 23" Opening

WINDOW, STOPS 12" Opening, Only with 78" Headroom

AISLE POSITION Center, for balanced seating

FLOOR COVERING, COLOR Blue

FLOOR COVERING, TRIM Aluminum

FLOOR COVERING, TYPE {Koroseal} All Body Lengths

STEP TREADS {Koroseal} Pebble White Nosing Only, with Non-Metal Backing, used with Formed Treaded Steps

WHEEL POCKET COVER Plastic, ABS

FAN, DEFOG LEFT CENTER 6.50" Diameter, Black, Mounted Left of Center Post, 2-Speed Switch in Panel

FAN, DEFOG RIGHT CENTER 6.50" Diameter, Black, Mounted Over Windshield, 6" Right of Centerline, 2 Speed Switch in Panel

HEATER, PASS, LT MIDSHIP 1ST 84,500 BTU

Includes
: AIR FILTER

HEATER, PASS, LT REAR 84,500 BTU

Includes
: AIR FILTER

HEATER, STEPWELL with Fixed Angle Louver to Door Glass

HEATER, WATER PUMP {2 MPU 12} Self Priming, with Plastic Housing

ROOF HATCH, FRONT {Specialty Hybrid Adv H1975-025-191-0F} Emergency Exit with Outside Release, Alarm, English Decals

ROOF HATCH, REAR {Specialty Hybrid Adv H1975-025-191-0F} Emergency Exit with Outside Release, Alarm, English Decals

ROOF VENT, FRONT Static

ARM REST, DRIVER Left and Right

SEAT, DRIVER {National 2000} Air Suspension Dual Shock, High Back with Integral Headrest, Isolated, with 2 Position Front Cushion Adjustment, 6 to 17 Degree Seat Back Adjustment, Mechanical Lumbar Support, Includes Additional Back Padding

Includes
: SEAT BELT, DRIVER Adjustable D-Loop Seat Belt, Single Locking Retractor

UPHOLSTERY, BARRIER, TYPE (1-2) Prevaill, 52 oz.

UPHOLSTERY, DRIVER SEAT, COLOR Drivers Seat, Graphite

UPHOLSTERY, DRIVER SEAT, STYLE Plain, with Cloth Insert

UPHOLSTERY, DRIVER SEAT, TYPE Prevaill, 42 oz.

BARRIER, CRASH, AFT ENTRY DOOR 39", 2 Leg

BARRIER, CRASH, AFT DRIVER 39", 1 Leg

HAND RAIL, ENTRANCE DOOR, AFT Dual Height Stainless Steel, Upper Rail 1.25" OD 28" Above Floor, Lower Rail 1" OD

HAND RAIL, ENTRANCE DOOR, FWD Dual Height Stainless Steel, Upper Rail 1.25" OD 28" Above Floor, Lower Rail 1" OD

PANEL, MODESTY, AFT ENTR DOOR Mounted Under Barrier

PANEL, MODESTY, AFT OF DRIVER Mounted Under Barrier

SEAT BELT, DRIVER, COLOR with Blaze Orange Seat Belt Webbing

Description
SEAT BACK, PASSENGER High Back

SEAT,26",WALL,LT (01)

SEAT,39",WALL,LT (10)

SEAT,39",WALL,RT (11)

UPHOLSTERY, PASS SEATS, COLOR Blue, for Seats, Barriers and Head Bumpers

UPHOLSTERY, PASS SEATS, TYPE Prevaill, 42 oz.; for (21-22) Seats

CUSHION, SEAT 15" Depth

SHOULDER RAILS, PADDED Conventional Bus; with 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

UPHOLSTERY, SEAT, STITCHING Single

BODY FEATURES

INSULATION, FUEL FILLER Rubber Isolator for Fuel Filler when Exhaust are on Same Side

ALARM, BACKING {Ecco #850} 112 dB

CIRCUIT, PROTECTION Breakers, Manual Reset in Lieu of Fuses

FLASHER SYSTEM (8) Warning Lights, 8-Lamp System, Electronic Relay Flasher, Sequential Operation, Red Lights Activate after Amber Lights, Lights Deactivate with Door Closing

HOOD, WARNING LAMP (4) Black, 8-Lamp System, One Hood Above Two Lights

LIGHT, ENTRY DOOR {Sound Off/OptiLuxx} LED; 4" Oval; Light Mounted in Skirt Behind Entrance Door, Wired To Step Light

LIGHT, EXTERIOR, CHECK Automatically Activates Lights for Pre Trip Inspection

LIGHT, INDIC, WARNING LIGHTS Red and Amber

Includes
: LIGHTS, WARNING Indicator Located in Instrument Cluster

LIGHT, STEP {Sound Off/OptiLuxx} 4" Round LED, White, Wired to Clearance Lights, Operated by Entrance Door

LIGHT, STROBE LED, Specialty Man. Co. 845-3020, Low Profile, Double Flash, 3.60" High

LIGHT, STROBE, GUARD Brush Guard; for Strobe Light 3" to 5" High

LIGHTS, BACK UP (2) {Sound Off/OptiLuxx} LED, 7" Round Clear

LIGHTS, CLUSTER {Truck Lite} LED; Amber Front and Red Rear

LIGHTS, DIRECTIONAL, REAR (2) {Sound Off/OptiLuxx} LED, 7" Round Amber

LIGHTS, DIRECTIONAL, SIDE {Sound Off/OptiLuxx} (2) Slim-Line LED Armored, Amber, (1) Each Side First Section Aft Entrance Door

LIGHTS, DOME LED, Rectangular Recessed Type, Two Full Rows, for 29'08", 30'05", 31'02", 31'11", 32'08", 33'05" Body Lengths

LIGHTS, DOME, DRIVER (1) LED, Rectangular, Mounted in Light Bar in Ceiling, with Separate Switch

LIGHTS, MARKER, FRONT & REAR LED, Flush Mount, Amber Front and Red Rear

LIGHTS, MARKER, SIDE, INTERMED LED, Amber, Flush Mount, Intermediate, Centered, Required for Units 30 Foot or Longer

LIGHTS, STOP (2) {Sound Off/OptiLuxx} and Tail; 7" Round LED, Red

LIGHTS, TAIL, LICENSE PLATE (2) 4" Red with Light Window

LIGHTS, WARNING (8) Quartz Halogen Beams, 7", 2 Front, 2 Rear, Red and Amber Lights

SPEAKERS AND WIRING (8) Flush Mounted In Light Bar

Description

STOP ARM, FRONT Electric, Composite Blade, 18" Octagon, Double Sided, 1/2" White Border, Hi Intensity Grade, Strobing LED Lights

STOP ARM, LEFT REAR Electric, Composite Blade, 18" Octagon, Single Sided, 1/2" White Border, Hi Intensity Grade, Strobing LED Lights

SWITCH, DOME LIGHTS, DIMMER for All Passenger Dome Lights

SWITCH, DOME LIGHTS, SPLIT Front and Rear Operated with Separate 2 Position Switch, Quantity of Lights Split Equally

SWITCH, INTERRUPT CROSS GATE Single Cycle; with Auto Reset, Located In Driver Compartment

SWITCH, MASTER FLASHER Omit Master Flasher Switch, 8-Lamp System

SWITCH, NOISE SUPPRESSION Actuator Legend States, "NOISE SUPP ", for Separate Solenoid, with Red Switch in Panel

SWITCH, REAR DOOR BUZZER for Emergency Door

WIRING MOD, DOME LIGHTS Mounted in Ceiling

MIRROR, CROSS VIEW, EXTERIOR (2) {Rosco High Definition} Black, Heated, with LED Downlit Front Lighting Activated when Headlights are on and Stop Arm is Extended

MIRROR, INSIDE 6" x 30", Clear Safety Glass, Metal Back, Round Corners

MIRROR, REAR VIEW, EXTERIOR {Rosco Open-View} Black, Motorized Head, Heated, Detent Breakaway Brackets

VISOR, INTERIOR, DRIVER LEFT 10" X 27" for Driver's Window

VISOR, INTERIOR, LEFT FRONT 6" x 30", Transparent, For Left Windshield

COMPARTMENT ABOVE DRIVER Left of the Driver

Includes
: COMPARTMENT ABOVE DRIVER Compartment Size: 39" x 10" x 10"
: HINGES Piano Type

FIRE EXTINGUISHER 5 lb 3A-40BC Minimum, with Flexible Hose and Metal Nozzle

FIRE EXTINGUISHER, FRONT LOC Located Behind Driver Seat

KIT, BODY FLUID Nebraska

KIT, FIRST AID Plastic; 24 Unit, Spec State

LATCH, COMPARTMENT Locking, for Overhead Storage Compartment

LOCATION, BODY FLUID KIT on Bulkhead

LOCATION, FIRST AID KIT Right Side Front Bulkhead with Screws

PADDING COMPART ABOVE DRIVER Window; Safety Equipment Compartment, with Cutout for Dome Light

REFLECTORS, REAR (2) 3", Red, Adhesive Back

REFLECTORS, SIDE, FRONT (2) 3", Amber; Adhesive Back, 1 Aft Drivers Window Left, 1 Aft Entrance Door Right

REFLECTORS, SIDE, INTERMEDIATE (2) 3" Amber, 1 Each Side, Below The Third Rub Rail From the Top, Adhesive Back

REFLECTORS, SIDE, REAR (2) 3", Red, Adhesive Back

SAFETY TRIANGLES Warning Reflectors, Mounted on Floor Between Driver Seat and Drivers Crash Barrier/Stanchion/Partition

CUTTER, SEAT BELT {TIE TECH Safecut} for Cutting Seat Belts

CUTTER, SEAT BELT, LOCATION Mounted on Panel Left of Driver

DEF FILLER DOOR with Locking Latch

FENDERS, RUBBER, REAR (2)

Description
FUEL FILLER DOOR with Non-Locking Latch

FUEL FILLER PIPE Low Profile Neck Cap and Vent Hosing, for Use with Right Side Fill for Between the Rail Fuel Tanks, for Above the Floor Fuel Fill, for 25 GPM Fill Rate Only

INSPECTION PLATE Fuel Sending Unit 8" x 8" Steel

MUD FLAPS, REAR WHEELS (2) Rubber

Services Section:

WARRANTY

WARRANTY Standard for CE, RE, BE School Bus Models, Effective with Vehicles Built March 1, 2017 or Later, CTS-3304H

SERVICES, TOWING Service Call to 24-Month/Unlimited Mileage to the Nearest IC Bus Dealer for Navistar Warrantable Failure as Contract Defined; Includes Engine Failure if Supplier Declines Tow Coverage & ESC Supplied thru Navistar; $550 (USA) Maximum Benefit per Incident

SRV CONTRACT, EXT VEH COVERAGE To 36-Month/50,000 Miles (80,000 km), Covers 100% Parts and Labor; Includes Body; Excludes Extending Warranty for Engine, Transmission, Perforation or Corrosion of Cab/Cowl Structure and Paint

BODY FEATURES

WARRANTY 5-Year, Limited

Attached, please find the specs for a 2027 46 Passenger International Bus. This is a very well equipped bus that will have such options as the Cummins 260 HP Engine, Allison 6 Speed Transmission, exhaust brake, white in color, aluminum wheels, Freedman Family Activity Seats with lap belts, composite interior racks with reading lights and USB ports, dash and roof mounted free blow A/C, exterior luggage storage, air brakes/ride, 3 year/50,000 mile extended warranty and our Safety Star Premium Package. This package really does make the difference over the life of the bus with options such as noise kill switch, pre-trip exterior light check system, pebble tread 32" wide, driver's side window visor, air-ride seat, appearance package, heated and remote control mirrors to name a few. This bus would make an ideal activity bus with all of these options.

I can order this bus in under our demo program so I can offer you a pretty steep discount along with your NRCSA membership discount. This bus will have less than 500 miles on it and will include full warranty upon taking possession of it. Pricing is as follows:

2027 46 Passenger International Bus (MFSAB)
$178,250
Less Demo Discount
($2,500)
Less NRCSA Member Discount
($1,000)

Final Price with all Applicable Discounts
$174,750*

Optional: Interior tube racks, no reading lights or USB ports DEDUCT ($6,000)

2027 IC Bus, CE Series

(Certified) Multi-Function School Activity Bus

Activity Seats, High Back Freedman, 46 passenger
Full Air Conditioning, Front, Rear, Dash
Polished Aluminum Wheels, White Exterior Paint
Cummins B6.7 Turbo-Diesel, 660 Torque, 260HP
6 Speed Allison Automatic Transmission, Electronic Shifter
Tilt Wheel, Air Ride Driver's Seat, Heated & Motorized Mirrors
Air Brakes, Air Ride Rear Suspension
Deluxe Composite Racks with USB Ports and Reading Lamps
Full Under-body Luggage Compartments- Mid

Sales Proposal For:

Cornhusker Int'l Stock Bus

Presented By:

CORNHUSKER INTERNATIONAL TRUCKS, INC

Prepared For:
Cornhusker Int'l Stock B
Russ Folts
3131 Cornhusker Hwy
Lincoln, NE 68504-1593
(402)331 - 8801
Reference ID: N/A

Presented By:
CORNHUSKER INTERNATIONAL TRUCKS, INC
Russell Folts
3131 CORNHUSKER HIGHWAY
LINCOLN NE 68504 -
(402)466-8461

Thank you for the opportunity to provide you with the following quotation on a new IC Corporation vehicle. I am sure the following detailed specification will meet your operational requirements, and I look forward to serving your business needs.

Model Profile
2026 CE SCHOOL BUS (PB110)

AXLE CONFIG:	4X2
APPLICATION:	Activity Trip
MISSION:	Calc. GVWR: 33000
DIMENSION:	Wheelbase: 276.00, CA: N/A, Axle to Frame: 176.00
ENGINE, DIESEL:	{Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max), School Bus Only
TRANSMISSION, AUTOMATIC:	{Allison 2500 PTS} 6th Generation Controls, Wide Ratio, 6-Speed with Double Overdrive, Less PTO Provision, Less Retarder, with 33,000-lb GVW and GCW Max, School Bus
CLUTCH:	Omit Item (Clutch & Control)
AXLE, FRONT NON-DRIVING:	{Meritor MFS-10-122A} I-Beam Type, 10,000-lb Capacity
AXLE, REAR, SINGLE:	{Dana Spicer 23060SH} Single Reduction, 23,000-lb Capacity, R Wheel Ends Gear Ratio: 6.17
TIRE, FRONT:	(2) 11R22.5 Load Range H R89 ALL POSITION (PIRELLI), 501 rev/mile, 75 MPH, All-Position
TIRE, REAR:	(4) 11R22.5 Load Range H R89 CS (PIRELLI), 494 rev/mile, 75 MPH, Drive
SUSPENSION, REAR, AIR, SINGLE:	{International IROS} 23,000-lb Capacity, 9.25" Ride Height, with Shock Absorbers Mounted Outside the Rails
PAINT:	Cab schematic 100NB Location 1: 9219, Winter White (Std) Chassis schematic N/A

Description
Base Chassis, Model CE SCHOOL BUS with 276.00 Wheelbase, N/A CA, and 176.00 Axle to Frame.

Bus Body Plan, AABY00007S

Seat Capacity, 46

BODY PLANS

BODY, BUS Conventional; 78" Headroom, 35'8" Body Length, +9 Section Front and Rear, 83 Passenger Body

STATE OF OPERATION Nebraska

BODY PLAN, NON-SPECIAL NEEDS for Bus Body Configurator, OMIT Body Plan

BODY PLAN, APPROVED VARIATION None

AXLE CONFIGURATION

AXLE CONFIGURATION 4x2

ENGINE

ENGINE, DIESEL {Cummins B6.7 260} EPA 2024, 260HP @ 2400 RPM, 660 lb-ft Torque @ 1600 RPM, 2600 RPM Governed Speed, 260 Peak HP (Max), School Bus Only

EMISSION, CALENDAR YEAR {Cummins B6.7} EPA, OBD and GHG Certified for Calendar Year 2025

CARB EMISSION WARR COMPLIANCE Does Not Comply with CARB Emission Warranty

CARB IDLE COMPLIANCE Does Not Comply with California Clean Air Idle Regulations

EPA IDLE COMPLIANCE Low NOx Idle Engine, Complies with EPA Clean Air Regulations; Includes "Certified Clean Idle" Decal on Hood

VEHICLE REGISTRATION IDENTITY ID for Non-CARB Omnibus and/or Non-ACT Adopting State or Exempt Vehicle. Not for use on vehicles registering in CA/MA /OR/NJ/NY/WA. Contains non-mitigated legacy engine & cannot be registered in CA unless exempt. You may be held liable under state law for failure to properly register vehicle.

Notes
: CANNOT BE REGISTERED IN CA. For vehicles that will be registered in States other than CA.

RADIATOR Aluminum, 2-Row, Down Flow, Front to Back System, 640 SqIn Louvered, with 383 SqIn Charge Air Cooler, Includes In-Tank Oil Cooler

Includes
: RADIATOR HOSES Premium, Rubber

FAN DRIVE {Warner Electric FC550} On/Off Type, Electronically Activated and Controlled

Includes
: FAN Nylon

AIR CLEANER Single Element, Fire Retardant Media

ANTI-FREEZE Red, Extended Life Coolant; To -40 Degrees F/ -40 Degrees C, Freeze Protection, Nitrite Free

BLOCK HEATER, ENGINE {Phillips} 120V/750W, for Cummins ISB/B6.7 Engines

Includes
: BLOCK HEATER SOCKET Receptacle Type; Mounted in Center Through Front Bumper

CRUISE CONTROL Electronic

OIL PAN 15 Quart Capacity, For Cummins ISB/B6.7 Engines

THROTTLE, HAND CONTROL Electronic

Description

TRANSMISSION

TRANSMISSION, AUTOMATIC {Allison 2500 PTS} 6th Generation Controls, Wide Ratio, 6-Speed with Double Overdrive, Less PTO Provision, Less Retarder, with 33,000-lb GVW and GCW Max, School Bus

NEUTRAL AT STOP OMIT

SHIFT CONTROL PARAMETERS {Allison} 1000 or 2000 Series Transmissions, Performance Programming

TRANSMISSION OIL Synthetic; 20 thru 28 Pints

TRANSMISSION SHIFT CONTROL Column Mounted Stalk Shifter, for Allison 1000 & 2000 Series Transmission

CLUTCH

CLUTCH Omit Item (Clutch & Control)

REAR AXLES, SUSPENSIONS

AXLE, REAR, SINGLE {Dana Spicer 23060SH} Single Reduction, 23,000-lb Capacity, R Wheel Ends . Gear Ratio: 6.17

SUSPENSION, REAR, AIR, SINGLE {International IROS} 23,000-lb Capacity, 9.25" Ride Height, with Shock Absorbers Mounted Outside the Rails

FRONT AXLES

AXLE, FRONT NON-DRIVING {Meritor MFS-10-122A} I-Beam Type, 10,000-lb Capacity

FRONT SUSPENSIONS

SUSPENSION, FRONT, SPRING Parabolic Taper Leaf, Shackle Type, 10,000-lb Capacity, with Shock Absorbers

Includes
: SPRING PINS Rubber Bushings, Maintenance-Free

CABS, COWLS, BODIES

COWL Flat Back

AIR CONDITIONER with Integral Heater and Defroster

CAB INTERIOR TRIM Classic, for Day Cab

GAUGE CLUSTER Premium Level; English with English Electronic Speedometer

Includes
: GAUGE CLUSTER DISPLAY: Base Level (3" Monochromatic Display), Premium Level (5" LCD Color Display); Odometer, Voltmeter, Diagnostic Messages, Gear Indicator, Trip Odometer, Total Engine Hours, Trip Hours, MPG, Distance to Empty/Refill for
: GAUGE CLUSTER Speedometer, Tachometer, Engine Coolant Temp, Fuel Gauge, DEF Gauge, Oil Pressure Gauge, Primary and Secondary Air Pressure or Auxiliary Air Pressure (if Air Equipped)
: WARNING SYSTEM Low Fuel, Low DEF, Low Oil Pressure, High Engine Coolant Temp, Low Battery Voltage (Visual and Audible), Low Air Pressure, Primary and Secondary (if Air Equipped)

GAUGE, DEF FLUID LEVEL

GAUGE, OIL TEMP, AUTO TRANS for Allison Transmission

HEATER SHUT-OFF VALVES (2) Ball Valve Type

INSTRUMENT PANEL Wing Panel

IP CLUSTER DISPLAY On Board Diagnostics Display of Fault Codes in Gauge Cluster

WINDSHIELD Three Piece, Bonded, with Shaded Band

Description
WINDSHIELD WIPER BLADES Winter Type

FRAMES

FRAME RAILS High Strength Low Alloy Steel (50,000 PSI Yield); 10.125" x 3.062" x 0.312" (257.2mm x 77.8mm x 8.0mm); 489.2" (12425mm) Maximum OAL

BUMPER, FRONT Contoured, Steel, Painted Gloss Black, Severe Duty

Notes
: Bumper Thickness is .25"

CROSSING GATE, FRONT Omit Item

CROSSMEMBER, REAR, AF (1)

TOW HOOK, FRONT (2) Frame Mounted

TOW HOOK, REAR (2) Mounted on Lower Rail Flange

WHEELBASE RANGE 276" (700cm) Only

BRAKES

BRAKE SYSTEM, AIR Dual System for Straight Truck Applications

Includes
: BRAKE LINES Color and Size Coded Nylon
: DRAIN VALVE Twist-Type
: GAUGE, AIR PRESSURE (2) Air 1 and Air 2 Gauges; Located in Instrument Cluster
: QUICK RELEASE VALVE On Rear Axle for Spring Brake Release: 1 for 4x2, 2 for 6x4
: SPRING BRAKE MODULATOR VALVE R-7 for 4x2, SR-7 with relay valve for 6x4/8x6

AIR BRAKE ABS {Bendix AntiLock Brake System} 4-Channel (4 Sensor/4 Modulator) Electronic Stability Program, with Automatic Traction Control

BRAKE, PARKING Manual Push-Pull Pneumatic Parking Brake

BRAKES, FRONT {Meritor 15X4 Q-PLUS CAST} Air S-Cam Type, Cast Spider, Fabricated Shoe, Double Anchor Pin, Size 15" X 4", 13,200-lb Capacity

BRAKE CHAMBERS, FRONT AXLE {Bendix} 20 SqIn

SLACK ADJUSTERS, FRONT {Haldex} Automatic

DUST SHIELDS, FRONT BRAKE for Air Cam Brakes

BRAKES, REAR {Meritor 16.5X7 Q-PLUS CAST} Air S-Cam Type, Cast Spider, Fabricated Shoe, Double Anchor Pin, Size 16.5" X 7", 23,000-lb Capacity per Axle

BRAKE CHAMBERS, REAR AXLE {Bendix EverSure} 30/30 SqIn Spring Brake

SLACK ADJUSTERS, REAR {Haldex} Automatic

DUST SHIELDS, REAR BRAKE for Air Cam Brakes

AIR COMPRESSOR {Cummins} 18.7 CFM

AIR DRYER {Bendix AD-9SI} with Heater, Includes Safety Valve

AIR DRYER LOCATION Mounted Inside Engine Compartment, Right Side

AIR TANK LOCATION (1) Mounted Inside & Below Left Rail, Back of Cab

GVWR LIMITATION FOR BUS with Air Brakes, Limited to 33,000-lbs Maximum to meet FMVSS 121 Requirements, for Conventional Bus

Description
PARKING BRAKE INTERLOCK Parking Brake Cannot be Released Until Ignition Switch is in "On" Position and Service Brake Pedal is Applied, Use with Air Brake Chassis Only

STEERING

STEERING GEAR {Sheppard M100} Power

STEERING COLUMN Tilting

STEERING WHEEL 4-Spoke; 18" Dia., Black

DRIVELINES

DRIVELINE SYSTEM {Dana Spicer} SPL100, for 4x2/6x2

PROPSHAFT GUARD

EXHAUST SYSTEMS

EXHAUST SYSTEM Horizontal Aftertreatment System, Frame Mounted Under Right Rail, for Single Long Horizontal Tail Pipe

ENGINE EXHAUST BRAKE for Cummins ISB/B6.7/ISL/L9 Engine with Variable Vane Turbo Charger

TAIL PIPE (1) Horizontal, Long, Exits Left Side Through Bumper

ELECTRICAL SYSTEMS

ELECTRICAL SYSTEM 12-Volt, Standard Equipment

Includes
: HAZARD SWITCH Push On/Push Off, Located on Instrument Panel to Right of Steering Wheel
: HEADLIGHT DIMMER SWITCH Integral with Turn Signal Lever
: MISCELLANEOUS FEATURES Modular, Loom Protected, Grommets in all Applicable Body Openings, Assembled in Computer Assisted Fixture which Verifies Continuity and Correct Assembly Prior to Installation
: PARKING LIGHT Integral with Front Turn Signal and Rear Tail Light
: STARTER SWITCH Electric, Key Operated
: TURN SIGNAL SWITCH Self-Cancelling with Lane Change Feature
: TURN SIGNALS, FRONT Includes Reflectors and Auxiliary Side Turn Signals, Solid State Flashers; Flush Mounted
: WINDSHIELD WIPER SWITCH 2-Speed with Wash and Intermittent Feature (5 Pre-Set Delays), Integral with Turn Signal Lever
: WIRING, CHASSIS Color Coded and Continuously Numbered

ALTERNATOR {Leece-Neville BLP4024N} Brushless, 12 Volt, 325 Amp Capacity, Pad Mount, with Remote Sense

ANTENNA Shark Fin, Roof Mounted

BATTERY BOX Steel, with Powder Coat Sliding Tray, 25.25" Wide, for Standard Batteries, 1-3 Battery Capacity, Mounted Left Side Behind Front Axle Perpendicular to Frame Rail

BATTERY DISCONNECT SWITCH {Cole-Hersee 75920-06} 300 Amp, Disconnects Charging Circuits, Locks with Padlock, Battery Box Mounted

BATTERY SYSTEM {Fleetrite} Maintenance-Free, (3) 12-Volt 1980CCA Total, Top Threaded Stud

BK WARN IND,PARK BK NOT SET Visual and Audible Alarm, Active Upon Ignition Off and Parking Brake Not Set, Reminder to Set Parking Brake

CIRCUIT BREAKERS Manual-Reset (Main Panel) SAE Type III with Trip Indicators, Replaces All Fuses

COLLISION MITIGATION SYSTEM Omit

HEADLIGHT WARNING BUZZER Sounds When Head Light Switch is on and Ignition Switch is in "Off" Position

HEADLIGHTS Halogen, with Daytime Running Lights, Automatic Twilight Controlled

Description
HEADLIGHTS ON W/WIPERS Headlights Will Automatically Turn On if Windshield Wipers are Turned On

HORN, AIR Single Trumpet, Black, Mounted Under Hood, with Electrical Solenoid and Switch on Panel, on Air Chassis

HORN, ELECTRIC (2) Trumpet Style

INDICATOR, LOW COOLANT LEVEL with Audible Alarm

RADIO AM/FM/USB Input/Auxiliary Input, Includes Wiring and Antenna, with Public Address System

STARTING MOTOR {Mitsubishi Electric Automotive America 90P47} 12-Volt, with Soft-Start

TURN SIGNALS, FRONT Dual Face, LED, Amber/Amber, Mounted on Top of Fender, Used with Standard Flush Mounted Front Turn Signal, Side Marker Lamps, Parking Lights and Reflectors

FRONT END

FRONT END Tilting, Fiberglass, with Three Piece Construction, Dual Air Intakes

GRILLE Molded in Black, with Chrome Surround

HOOD TILT ASSIST {EASY TILT} Mechanical

LOGOS EXTERIOR Model Badges

LOGOS EXTERIOR, ENGINE Badges

SPEEDOMETER, TOOLS, MISC

CHASSIS PAINT Full Chassis

COMMUNICATIONS MODULE Telematics Device with Over the Air Programming; Includes Five Year Data Plan and International 360

MUD FLAPS, FRONT WHEELS (2) Rubber, Mounted on Fender Extension

MULTI FUNCTIONAL BUS ID To be Used for Multi Functional School Activity Bus, Non Route Use Only, Letter of Compliance from End User is Required

PAINT SCHEMATIC, PT-1 Single Color, Design 100

Includes
: PAINT SCHEMATIC ID LETTERS "NB"

PAINT TYPE Urethane, One or Two Colors, Other than Imron or International.

PROMOTIONAL PACKAGE 7 Year Unlimited Miles/km Warranty, Limited Time Program for Allison 2500 Series Transmission on School and Commercial Buses (Supplied directly through Allison)

FUEL TANKS

FUEL TANK Top Draw, Steel, Rectangular, 100 US Gal (379L), Includes Protective Cage, Mounted Between Frame Rails and Behind Rear Axle

DEF TANK 16.5 US Gal (62.5L) Capacity, Frame Mounted Outside Right Rail, Behind 0 Bow

FUEL/WATER SEPARATOR {Racor 400 Series,} 12 VDC Electric Heater, Includes Pre-Heater, with Primer Pump, Includes Water-in-Fuel Sensor

LOCATION FUEL/WATER SEPARATOR Mounted Under Hood, Left Side, Above Front Axle

WHEELS, TIRES - FRONT

WHEELS, FRONT {Accuride 43644} DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs

Description
(2) TIRE, FRONT 11R22.5 Load Range H R89 ALL POSITION (PIRELLI), 501 rev/mile, 75 MPH, All-Position

WHEELS, TIRES - REAR

WHEELS, REAR {Accuride 43644} DUAL DISC; 22.5x8.25 Rims, Extra Polish Aluminum, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs

(4) TIRE, REAR 11R22.5 Load Range H R89 CS (PIRELLI), 494 rev/mile, 75 MPH, Drive

BODY FEATURES

BUMPER, REAR Painted, 12" High, 3/16" Thick

SUPPORTS, REAR BUMPER Bolted to Frame

BODY, REAR Includes Emergency Door

BOWS, ROOF 14 ga., One Piece Construction

Includes
: BOWS, ROOF Positioned Floor Line to Floor Line, Threaded Through Roof Strainers and Drip Rail

FASTENERS, HEADLINER Rivets

FLOOR, BODY with Wheel Wells

HANDLE, ASSIST Windshield Side Mounted, Left and Right, Chrome

HEADLINER, BODY Conventional; 25'11"-35'08" Body Length, Perforated Full Length with Sound Insulation Full Length

LIGHT BARS Plastic

LINING, SIDE INTERIOR, LOWER Embossed Steel, Clear Coated

RAILS, WRAP-AROUND Just Below Window Line

ROOF CAPS Smooth Front & Rear, for Commercial Bus & Activity Bus

RUB RAILS, BODY (4) Conventional; Steel, 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths, Includes Snow Rail

Includes
: RUB RAILS Full Length, Primer Coated (Both Sides), Attached to Body without Cuts or Splices

SEALER Extra; Sidewall to Floor, In Wheel Pocket Area, and Rear Wall to Floor

SEALER, ADDITIONAL Water-proof Sealer on all Floor Covering Seams

SIDE SHEET, BODY, EXTERIOR Conventional, 16ga., Smooth, 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

SKIRT, BODY Conventional, 20", 16ga., 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

Includes
: SKIRT, BODY Extra Smooth Steel Supported by Floor Gussets

STEP, FRONT ENTRANCE DOOR 27 1/4" Depth; 14ga Steel, Formed Treads, Naviflex Finish

TIE DOWNS, BODY Grade 8 Bolts, Every Body Section

Includes
: TIE DOWNS, BODY with Formed Tab that Fits into Floor Structure to Prevent Turning

COVER, REAR DOOR INSIDE HANDLE Partial Coverage

DOOR, ENTRANCE, FRONT Electric, Outward Opening, with Single Pane Glass

FASTENERS, REAR DOOR Lag Screws, Rear Door To Body

Description

HANDLE, ASSIST, ENTRANCE DOOR Outside Entrance

HANDLE, EXTERIOR, REAR Emergency Door; Chrome

HOLD BACK, REAR DOOR Stationary, No Cables, with Plastic Cover

KEYS ALIKE, LOCKS Entrance Door, 545 Keys

LATCH, REAR DOOR One Point Slide Bar, Cam Operated, with One Inch Stroke

LOCK, ENTRANCE DOOR in External Release, with Key

LOCK, REAR DOOR with Ignition Starter Interlock

COMPARTMENT, DRIVER STORAGE Bin, Sized to Hold Three Ring Binder, Includes (1) USB-A Port and (1) USB-C Port

COMPARTMENT, LUGGAGE, LT MID 114" x 24" x 22"

Includes
: HINGES Rubber
: LATCH, T-HANDLE, LOCKING Stainless Steel

COMPARTMENT, LUGGAGE, RT MID 114" X 24" X 22"

HOLD DOWN, BATTERY For Up To 3 Batteries

LUGGAGE RACK, INTERIOR Tubular, Below Light Bar, 22 Bow

WASTE CONTAINER Removable, Located in Driver Area

INSULATION,ROOF/SIDES/BULKHEAD 1.5"

NOISE REDUCTION, DRIVER FLOOR Insulation Covering Complete Driver Floor Area

NOISE REDUCTION, ROOF BOW Conventional; Insulation, 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

UNDERCOAT, BODY Fire Resistant, Water Based, TT-C-730 Spec

Includes
: UNDERCOATING Performed Before and After Mounting on Chassis

UNDERCOAT, FLOOR/STEPWLL/SIDES for Engine Noise Reduction

BODY CERTIFICATION TAG Metal

BODY TAG, METAL Capacity to Include the Total Number of Passengers

LETTERS, BATTERY COMPARTMENT (01) Decal; "Battery"; 1" Black Letters, Centered on Standard Battery Box

LETTERS, DEF, I.D. Decal; "DEF ONLY", 1" Black, on DEF Filler Door

LETTERS, DOOR, REAR Decals; "EMERGENCY DOOR", 2" Black Letters Inside and Outside

LETTERS, FUEL I.D. Decal; "DIESEL FUEL", 2" Black, Adjacent to Fuel Filler Door

LETTERS, HEADER Decal; "WATCH YOUR STEP", 1" Black, Above Windshield

LETTERS, E/E WINDOW, LEFT (2) Decal Sets, "EMERGENCY EXIT", Black Inside and Outside

LETTERS, E/E WINDOW, RIGHT (2) Decal Sets, "EMERGENCY EXIT", Black, Inside and Outside

LETTERS, SCHOOL BUS FRONT/REAR Decal; OMIT "SCHOOL BUS"; with 8" Black Letters; on Front and Rear Cap

LETTERS, STEPWELL Decal, "WATCH YOUR STEP", 2.5" Black, Behind Door on Step Riser

LOGO, ROOF LINE Decal; Wing and Shield, First Body Section, Above Driver Window and Entrance Door Over Driver Window and Entrance Door

OPERATING INSTRUCTIONS, REAR Decal, Inside Rear Emergency Door

Description

PAINT COLOR, BODY INTERIOR 9384 Spring White

PAINT COLOR, BODY EXTERIOR 9219 Winter White

PAINT COLOR, BUMPER Rear, 0001 Canyon Black

PAINT FLASHER BACKGRD To Match Body Color

PAINT HOOD AND FENDER 9219 Winter White

PAINT, RUB RAIL Flange to Flange

PAINT COLOR, RUB RAILS 9219 Winter White

PAINT, WINDOW BOW CAPS 0001 Canyon Black, Side Only

SEAL, RUB RAILS Top Edge, All Rails

STRIPING, BUMPER (4) Decal, Non-contrasting, Front and Rear

STRIPING, E/E WINDOW, LEFT {3M} (02) Perimeter, 1" White Fluorescent Diamond Grade

STRIPING, E/E WINDOW, RIGHT {3M} (02) Perimeter, 1" White Fluorescent Diamond Grade

STRIPING, PERIMETER, REAR {3M} Emergency Door, 1" White Fluorescent Diamond Grade

STRIPING, REAR END {3M} White Fluorescent Diamond Grade, 1" Horizontal and 2" Vertical

STRIPING, ROOF HATCH, FRONT {3M} Decal, Perimeter, 1" White Fluorescent Diamond Grade

STRIPING, ROOF HATCH, REAR {3M} Decal, Perimeter, 1" White Fluorescent Diamond Grade

STRIPING, SEATLINE {3M} 2" White Fluorescent Diamond Grade

WIRING DIAGRAM Schematic, Electrical

Includes
: ACCESS PANEL for Wiring Diagram Schematic Located on Inside of Electrical Panel Door, Below Driver Window

SUB FLOOR, PLYWOOD Conventional; B-C Exterior Grade, Less Sealed Edges, 5/8", 5 Ply, for 31'2",31'11",32'8",33'5", 34'2", 34'11", 35'8" Body Lengths

DISARM, POST TRIP INSPECTION Button Located at Rear Bulkhead on Left Side

MONITOR, POST TRIP INSPECTION {Leave No Student Behind} Accessory Controlled, with Push Button Alarm Disable at Rear of Bus Prompts Driver to Walk to Back of Bus to Disable Alarm

SWITCH, LOCATION Left of Driver; Includes 2 Position Door Control

BODY FEATURES

WINDOW, DRIVER Storm

COLOR, WINDOW FRAME, PASS Passenger Window, Natural Aluminum Finish

WINDOW, E/E, LEFT (2) Vertical Hinge

WINDOW, E/E, RIGHT (2) Vertical Hinge

WINDOW, PASSENGER, TINT Conventional; 28% LIght, Laminated Glass, 78" Headroom, with 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

WINDOW, SASH (18) 27" Sections, 9"x 23" Opening

WINDOW, SASH +9 SECTIONS (4) 9" x 32 1/4" Opening

WINDOW, STOPS 12" Opening, Only with 78" Headroom

Description

AISLE POSITION Center, for balanced seating

FLOOR COVERING, COLOR Gray #766

FLOOR COVERING, TRIM Aluminum

FLOOR COVERING, TYPE {Koroseal} All Body Lengths

STEP TREADS {Koroseal} Pebble White Nosing Only, with Non-Metal Backing, used with Formed Treaded Steps

WHEEL POCKET COVER Plastic, ABS

AIR CONDITIONER, BODY IC Air, 120,000 BTU, Evaporators TA96 Front Left Ceiling Mounted & FM55 Rear Flush Mounted, Condenser R120 Rooftop Mounted, Compressor TM21, with EC4.0 Control System

FAN, DEFOG LEFT CENTER 6.50" Diameter, Black, Mounted Left of Center Post, 2-Speed Switch in Panel

FAN, DEFOG RIGHT CENTER 6.50" Diameter, Black, Mounted Over Windshield, 6" Right of Centerline, 2 Speed Switch in Panel

HEATER, PASS, LT MIDSHIP 1ST 50,000 BTU

Includes
: AIR FILTER

HEATER, PASS, LT REAR 50,000 BTU

Includes
: AIR FILTER

HEATER, STEPWELL with Fixed Angle Louver to Door Glass

HEATER, WATER PUMP {2 MPU 12} Self Priming, with Plastic Housing

ROOF HATCH, FRONT {Specialty Hybrid Adv H1975-025-191-0F} Emergency Exit with Outside Release, Alarm, English Decals

ROOF HATCH, REAR {Specialty Hybrid Adv H1975-025-191-0F} Emergency Exit with Outside Release, Alarm, English Decals

ROOF VENT, FRONT Static

ARM REST, DRIVER Left and Right

SEAT, DRIVER {Sears Atlas II} Air Suspension with Suspension Cover, Heated, Adjustable Air Lumbar, Adjustable Shocks, Seat Tilt 12 Degree Back Recline

Includes
: SEAT BELT, DRIVER Adjustable D-Loop Seat Belt, Single Locking Retractor

UPHOLSTERY, BARRIER, TYPE (1-2) Prevaill, 42 oz.

UPHOLSTERY, DRIVER SEAT, COLOR Drivers Seat, Graphite

UPHOLSTERY, DRIVER SEAT, STYLE Plain, with Cloth Insert

UPHOLSTERY, DRIVER SEAT, TYPE Synthetic Leather

BARRIER, CRASH, AFT ENTRY DOOR 36", 2 Leg

BARRIER, CRASH, AFT DRIVER 36", 1 Leg

HAND RAIL, ENTRANCE DOOR, AFT Dual Height Stainless Steel, Upper Rail 1.25" OD 28" Above Floor, Lower Rail 1" OD

HAND RAIL, ENTRANCE DOOR, FWD Dual Height Stainless Steel, Upper Rail 1.25" OD 28" Above Floor, Lower Rail 1" OD

PANEL, MODESTY, AFT ENTR DOOR Mounted Under Barrier

PANEL, MODESTY, AFT OF DRIVER Mounted Under Barrier

SEAT BELT, DRIVER, COLOR with Blaze Orange Seat Belt Webbing

Description

SEAT BACK, PASSENGER High Back

SEAT,ACTIVITY,35",WALL,LT {Freedman Family} with Seat Belts, (11) 35"

SEAT,ACTIVITY,35",WALL,RT {Freedman Family} with Seat Belts, (12) 35"

UPHOLSTERY, PASS SEATS, COLOR Blue, for Seats, Barriers and Head Bumpers

UPHOLSTERY, PASS SEATS, TYPE Prevaill, 42 oz.; for (23-24) Seats

CUSHION, SEAT 15" Depth

SHOULDER RAILS, PADDED Conventional Bus; with 31'2", 31'11", 32'8", 33'5", 34'2", 34'11", 35'8" Body Lengths

UPHOLSTERY, SEAT, STITCHING Single

BODY FEATURES

ALARM, BACKING {Ecco #850} 112 dB

CIRCUIT, PROTECTION Breakers, Manual Reset in Lieu of Fuses

FLASHER SYSTEM Omit; To be Used for Multi Functional School Activity Bus or Commercial Models Only, Non Route Use

LIGHT, ENTRY DOOR {Sound Off/OptiLuxx} LED; 4" Oval; Light Mounted in Skirt Behind Entrance Door, Wired To Step Light

LIGHT, EXTERIOR, CHECK Automatically Activates Lights for Pre Trip Inspection

LIGHT, INDIC, WARNING LIGHTS OMIT, To be Used for Multi Functional School Activity Bus, Non Route Use Only

LIGHT, STEP {Sound Off/OptiLuxx} 4" Round LED, White, Wired to Clearance Lights, Operated by Entrance Door

LIGHT, STROBE LED, Specialty Man. Co. 845-4020-100, Low Profile, Double Flash, 4.50" High

LIGHTS, BACK UP (2) {Sound Off/OptiLuxx} LED, 7" Round Clear

LIGHTS, CLUSTER {Truck Lite} LED; Amber Front and Red Rear

LIGHTS, DIRECTIONAL, REAR (2) {Sound Off/OptiLuxx} LED, 7" Round Amber

LIGHTS, DIRECTIONAL, SIDE {Sound Off/OptiLuxx} (2) Slim-Line LED Armored, Amber, (1) Each Side First Section Aft Entrance Door

LIGHTS, DOME LED, Rectangular Recessed Type, Two Full Rows, for 34'02", 34'11", 35'08" Body Lengths

LIGHTS, DOME, DRIVER (1) LED, Rectangular, Mounted in Light Bar in Ceiling, with Separate Switch

LIGHTS, MARKER, FRONT & REAR LED, Flush Mount, Amber Front and Red Rear

LIGHTS, MARKER, SIDE, INTERMED LED, Amber, Flush Mount, Intermediate, Centered, Required for Units 30 Foot or Longer

LIGHTS, STOP (2) {Sound Off/OptiLuxx} and Tail; 7" Round LED, Red

LIGHTS, TAIL, LICENSE PLATE (2) 4" Red with Light Window

LIGHTS, WARNING Omit All; To be Used for Multi Functional School Activity Bus, Non Route Use Only

SPEAKERS AND WIRING (8) Flush Mounted In Light Bar

STOP ARM, FRONT Omit

SWITCH, DOME LIGHT, REAR Separate, for Rear Row Dome Lights

SWITCH, DOME LIGHTS, DIMMER for All Passenger Dome Lights

SWITCH, NOISE SUPPRESSION Actuator Legend States, "NOISE SUPP ", for Separate Solenoid, with Red Switch in Panel

SWITCH, REAR DOOR BUZZER for Emergency Door

WIRING MOD, DOME LIGHTS Mounted in Ceiling

Description
MIRROR, CROSS VIEW, EXTERIOR (2) {Mirror Lite High Definition Busboy} Black, Heated

MIRROR, INSIDE 6" x 30", Clear Safety Glass, Metal Back, Round Corners

MIRROR, REAR VIEW, EXTERIOR {Rosco Open-View ES} Black, Motorized Head, Heated, Non-Detent

VISOR, INTERIOR, DRIVER LEFT 10" X 27" for Driver's Window

VISOR, INTERIOR, LEFT FRONT 6" x 30", Transparent, For Left Windshield

COMPARTMENT ABOVE DRIVER Left of the Driver

Includes
: COMPARTMENT ABOVE DRIVER Compartment Size: 39" x 10" x 10"
: HINGES Piano Type

FIRE EXTINGUISHER 5 lb 3A-40BC Minimum, with Flexible Hose and Metal Nozzle

FIRE EXTINGUISHER, FRONT LOC Located Behind Driver Seat

HINGE, COMPARTMENT Spring Lock Type, for Driver Overhead Storage Compartment

KIT, BODY FLUID Nebraska

KIT, FIRST AID Metal; 24 Unit, Spec State

LATCH, COMPARTMENT Locking, for Overhead Storage Compartment

LOCATION, BODY FLUID KIT on Bulkhead

LOCATION, FIRST AID KIT Right Side Front Bulkhead with Screws

PADDING COMPART ABOVE DRIVER Window; Safety Equipment Compartment, with Cutout for Dome Light

REFLECTORS, REAR (2) 3", Red, Adhesive Back

REFLECTORS, SIDE, FRONT (2) 3", Amber; Adhesive Back, 1 Aft Drivers Window Left, 1 Aft Entrance Door Right

REFLECTORS, SIDE, INTERMEDIATE (2) 3" Amber, 1 Each Side, Below The Third Rub Rail From the Top, Adhesive Back

REFLECTORS, SIDE, REAR (2) 3", Red, Adhesive Back

SAFETY TRIANGLES Warning Reflectors, Mounted on Floor Between Driver Seat and Drivers Crash Barrier/Stanchion/Partition

CUTTER, SEAT BELT {TIE TECH Safecut} for Cutting Seat Belts

CUTTER, SEAT BELT, LOCATION Mounted on Panel Left of Driver

DEF FILLER DOOR with Locking Latch

FENDERS, RUBBER, REAR (2)

FUEL FILLER DOOR with Non-Locking Latch

FUEL FILLER PIPE Low Profile Neck Cap and Vent Hosing, for Use with Right Side Fill for Between the Rail Fuel Tanks, for Above the Floor Fuel Fill, for 25 GPM Fill Rate Only

INSPECTION PLATE Fuel Sending Unit 8" x 8" Steel

MUD FLAPS, REAR WHEELS (2) Rubber

Services Section:

WARRANTY

WARRANTY Standard for CE, RE, BE School Bus Models, Effective with Vehicles Built March 1, 2017 or Later, CTS-3304H

Description

SERVICES, TOWING Service Call to 24-Month/Unlimited Mileage to the Nearest IC Bus Dealer for Navistar Warrantable Failure as Contract Defined; Includes Engine Failure if Supplier Declines Tow Coverage & ESC Supplied thru Navistar; $550 (USA) Maximum Benefit per Incident

SRV CONTRACT, EXT VEH COVERAGE To 36-Month/50,000 Miles (80,000 km), Covers 100% Parts and Labor; Includes Body; Excludes Extending Warranty for Engine, Transmission, Perforation or Corrosion of Cab/Cowl Structure and Paint

BODY FEATURES

WARRANTY 5-Year, Limited

LEASE AGREEMENT

This Agreement is made by and between *** County School District __-_____**, commonly known as **_____ Public Schools**, a Nebraska political subdivision ("Lessor" or "District"), and _____, ("Lessee").

WHEREAS, an important role and mission of the District is to enhance community involvement with the District and to enable community use of District property and facilities consistent with state law and board policy;

WHEREAS, the District is authorized to lease its property and facilities;

WHEREAS, Lessee desires to lease certain space from the District in accordance with terms of this Agreement;

NOW, THEREFORE, for good and valuable consideration, the parties hereto agree as follows:

1. Leased Premises. The District leases to the Lessee [describe area leased] ("Leased Premises") designated by the District located at _____, _____, Nebraska.

2. Parking. Additional parking to access the Leased Premises is only available as space permits, and the District does not guarantee parking will be available on District property. Parking is not included as part of the "Leased Premises," and the District may at any time restrict the use of its parking spaces to attendees of District events and programs.

3. Use of Leased Premises. Lessee shall use the Leased Premises for lawful, appropriate, and nondisruptive purposes. Lessee shall not use the Leased Premises for any other purpose without the prior written consent of the District's Board. Lessee may use the Leased Premises on the terms and conditions specified herein. Lessee understands and agrees that it will not exercise the rights granted to it by the District in such a way as to interfere with or adversely affect (1) any other property of the District or (2) the operation and control of any of the programs of the District. Lessee will not permit the Leased Premises to be used in any manner contrary to the legitimate educational interests of the District. Lessee shall comply with all laws, orders, ordinances and other public requirements now or later pertaining to Lessee's use of the Leased Premises.

4. **Control and Supervision.** Lessee shall be responsible for the supervision and safety of their invitees and other persons who visit Lessee. Lessee shall exercise that degree of control and supervision as is necessary to manage the Leased Premises effectively. Such control and supervision will include the enforcement of rules and regulations for the safety of persons who visit or use the Leased Premises.

5. **Use of Leased Premises by Other Persons or Organizations.** Lessee may not allow other parties not subject to this Agreement to use the Leased Premises. Lessee will abide by District policies and will require all third parties using the Leased Premises to also comply with such policies or resolutions.

6. **Maintenance and Cleaning.** District custodial staff shall be responsible for the maintenance and cleaning of the Leased Premises. Lessee shall at all times maintain the Leased Premises in good condition subject to such reasonable standards as the Board may adopt from time to time. Lessee will help comply with such standards of maintenance and cleaning.

7. **Access to Leased Premises.** The District grants to Lessee the right of access across its property for purposes of access to the Leased Premises and will also permit such access to all other persons who are authorized by Lessee to use the Leased Premises.

8. **Term.** This Agreement shall remain in full force and effect from [date] to [date] unless sooner terminated or modified by mutual agreement of the parties. Any termination or modification must be preceded by thirty (30) days written notice. The term of this Agreement may be extended for any further term or terms as the parties may from time to time mutually agree. Upon termination of this Agreement, the rights of Lessee shall terminate, and all rights granted to Lessee hereunder shall revert to the District. A multitude of other issues may be involved, some of which are unknown at this time.

9. **Cost of the Lease.** Lessee agrees to pay rent at the rate of $_____ per month. The first such payment shall be due on or before [date] and subsequent monthly payments shall be due on or before the 1st day of each month thereafter as long as the lease remains in effect. Failure to provide rent on a timely basis will constitute a material breach of this Agreement and constitutes grounds for immediate termination of the Agreement without notice as otherwise required in this Agreement.

10. Alterations. Lessee shall not remodel, alter or change the Leased Premises without the prior written consent of the District. Prior to making any alteration requiring District's consent, Lessee shall submit plans for such alteration to the District for the District's review and approval. Costs relating to any alteration to the Leased Premises by Lessee with the consent of the District shall be paid by Lessee unless the District and Lessee otherwise agree in writing.

11. Signs. Lessee must obtain the District's prior written consent before installing any sign on District property or the Leased Premises. All signs shall comply with all applicable local, state and federal laws and ordinances, and the requirements of the District.

12. Ownership. The Leased Premises and all improvements relating thereto, including any replacement thereof, shall at all times be and remain the sole and exclusive property of the District. Lessee shall have no right, title or interest therein or thereto; provided, however, Lessee's personal property located in or on the Leased Premises shall remain the property of Lessee.

13. District's Personal Property. Any personal property of the District which is brought into the Leased Premises by virtue of the District's use of the Leased Premises shall remain the property of the District.

14. Default. Lessee shall be in default under this Agreement if it breaches, defaults on or otherwise fails to perform or satisfy any agreement, obligation, term, covenant, condition or provision set forth herein or arising hereunder, and such breach, default or failure to perform continues for a period of thirty (30) days after Lessee receives written notice of such breach or failure to perform from the District; or, if such breach cannot reasonably be cured within such 30-day period, and Lessee fails to commence to cure such breach within such thirty (30) days after notice from the District or fails to proceed diligently to cure such breach within a reasonable time thereafter.

14.1. Upon the occurrence of an event of default, the District may, in addition to any other remedy or right given by law, terminate this Agreement by delivery of written notice of such termination to Lessee and, thereupon, the District may enter the Leased Premises or any portion thereof, upon the dates specified in such notice; and the District shall be entitled to retake possession of the Leased Premises. If the District elects to terminate the agreement as provided in this paragraph, Lessee shall forfeit all rights relating to the Leased Premises.

14.2. No remedy herein conferred upon or reserved to the District is intended to be exclusive of any other remedy herein or any remedy provided or permitted by law; but each shall be cumulative, shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute, and may be exercised concurrently, independently or successively.

15. Assignment and Subletting. Lessee shall not assign any rights in this agreement or sublet the Leased Premises without the express written consent of the Board.

16. Insurance. Lessee shall maintain, at its sole cost and expense, public liability insurance to protect against liability incident to the use of or resulting from any accident occurring in, on or about the Leased Premises. The minimum coverage under such insurance shall be $1,000,000 for one accident and $5,000,000 in the aggregate. Lessee agrees to cause the District to be named as an additional insured on the policy described in this paragraph and shall take any other action which is necessary and effective to obtain a waiver of subrogation from the insurer such that neither Lessee nor the District shall be liable to the insurer for negligence.

17. Notices. Notices required under this Agreement shall be sufficient if in writing and if personally delivered or mailed by certified mail, return receipt requested to the addressee at its address listed below:

District: * Public Schools
Attn: Superintendent
*
*

Lessee: _____
Attn: _____
_____
_____

18. Destruction of Leased Premises. If a portion of the Leased Premises or the building is damaged by fire, unavoidable casualty, Act of God, or some other event that renders the Leased Premises unfit ("Event") such that Lessee is prevented from utilizing the Leased Premises in a manner reasonably comparable to that use immediately before such Event, then Lessee may terminate this Lease by delivering written notice to Lessor of its election to terminate immediately after the Event. The portion of

any lease payment which is attributed to the period of time after the Lease has been terminated in the above manner shall be refunded by Lessor to Lessee. If Lessee does not so timely terminate this Lease, then Lessor shall repair the building or the Leased Premises, as the case may be, as provided below, and the lease payment for the portion of the Leased Premises rendered unusable for Lessee's purposes by the damage or repair shall be abated on a reasonable basis from the date of damage until the completion of the repair.

Lessor shall, within fifteen (15) days after such Event, deliver to Lessee a good faith estimate of the time needed to repair the damage caused by such Event. Lessor shall be responsible for repairing the same in a timely manner at Lessor's own expense and the lease payments shall be suspended from the time of the Event until the Leased Premises have been put in substantially the same condition as they existed immediately before such Event, except that the lease payment shall not be suspended if the Lessee had caused the damage from its use.

19. Indemnification. The Lessee agrees at all times to indemnify, protect and hold the District harmless for each and every cost, expense, loss, claim, liability or damage, including but not limited to attorneys' fees and court costs, arising in any manner out of its use of the Leased Premises, except to the extent, and only to the extent, that such costs, expense, loss, claim, liability or damage is the direct result of a negligent act or intentional misconduct of an employee of the District.

20. Drug/Alcohol/Tobacco/Weapons Free Workplace. Lessee and all subcontractors, if any, shall not manufacture, sell, distribute, dispense, possess or use controlled substances or marijuana, as defined by Nebraska law, during the term of this Lease while on District premises or at District related functions. Lessee and all subcontractors, if any, shall not possess any weapon, as defined by Nebraska law and the federal "Drug-Free Schools Act," on District property or at District related functions. Lessee and all subcontractors, if any, also shall adhere to all District's policies and regulations that prohibit the possession, distribution, sale, dispensation, or use of any alcohol or tobacco products while on District premises or at District related functions. Failure to comply with this provision may be considered a material breach. The District may suspend or terminate Lessee, subcontractor, or both if it violates these laws, regulations, or policies or this provision.

21. Nondiscrimination. Lessee and all subcontractors, if any, shall not discriminate against any employee or applicant who is to be employed

for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.

22. Employment Eligibility Verification. Lessee shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If Lessee employs or contracts with any Subcontractor in connection with this Agreement, Lessee shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

23. Applicable Law. This Agreement shall be governed by the laws of the State of Nebraska.

24. Amendment. Any amendments to this Agreement shall be valid only upon the mutual agreement of the District and Lessee and when reduced to writing.

*** Public Schools**	_____
Lessor	Lessee
By: _____	By: _____
Board President	_____
Date:	Date: