Board of Education Regular Meeting
Monday, November 9, 2026 7:00 PM

Board Room, St. Paul Public School
PO Box 325
St. Paul, NE 68873-0325

Agenda

1. Call to Order
   1.1. Recognition of Public Notice of Open Meeting
   1.2. Recognition of Posted Notice of the Open Meetings Law
2. Roll Call
   2.1. Americanism Quote
3. Minutes of the Previous Regular Meetings
4. Bills As Presented By the Superintendent
5. Financial Report
6. Communications from the Public
7. New Business
   7.1. Principal's Report
   7.2. Superintendent's Report
   7.3. Discuss and take necessary action to accept the annual audit
   7.4. Discuss and take necessary action regarding Chromebook purchase
   7.5. Discuss and take necessary action regarding phone system purchase
   7.6. Discuss and take necessary action regarding superintendent's evaluation
   7.7. Discuss and take necessary action regarding negotiations with non-supervisory certificated staff
   7.8. Superintendent Sick and vacation log
8. Adjournment

Regular Meeting of the St. Paul Board of Education

The St. Paul School Board met in regular session on October 12, 2026, scheduled for 7:00 PM. The following board members were in attendance: Curt Dubas: Present, Marty Mrkvicka: Present, Adam Rensch: Present, Dan Scheer: Present, Philip Thede: Present, Jason Meinecke: Present.

The meeting was called to order at 7:00 pm.

President Mrkvicka noted that notice of the meeting was properly published in the Phonograph Herald, per policy.

President Mrkvicka noted that the Open Meetings Law is posted on the wall of the meeting room.

Vice President Scheer read the Americanism quote. Noah Webster said, "If the citizens neglect their duty and place unprincipled men in office, the government will soon be corrupted."

President Mrkvicka asked whether there were any additions or corrections to the previous meeting's minutes. None were made, and the minutes were declared approved.

Motion made by Marty Mrkvicka to approve the bills as presented by the Superintendent and seconded by Philip Thede.
Dubas: Yea, Meinecke: Abstain (With Conflict), Mrkvicka: Yea, Rensch: Yea, Scheer: Yea, Thede: Yea
Yea: 5, Nay: 0, Abstain (With Conflict): 1; Motion Carries.

The Superintendent presented the Financial Report.

The Principals' reports were presented.

The Superintendent's report was presented.

Motion made by Dan Scheer to accept the only sealed bid for the sale of the 2017 John Deere Mower for $356 and seconded by Marty Mrkvicka.
Dubas: Yea, Meinecke: Abstain (With Conflict), Mrkvicka: Yea, Rensch: Yea, Scheer: Yea, Thede: Yea
Yea: 5, Nay: 0, Abstain (With Conflict): 1; Motion Carries.

Motion made by Marty Mrkvicka to offer 1 eligible participant the Early Separation Incentive program, and seconded by Adam Rensch.
Dubas: Yea, Meinecke: Yea, Mrkvicka: Yea, Rensch: Yea, Scheer: Yea, Thede: Yea
Yea: 6, Nay: 0; Motion Carries.

Motion made by Adam Rensch to approve the following boys' wrestling volunteer coaches: Mike Baker, Marty Mrkvicka, Bryson Thomsen, and Mitch Hervert, and the following girls' wrestling volunteer coaches: Troy Carruthers and Rex Galusha, and seconded by Jason Meinecke.
Dubas: Yea, Meinecke: Yea, Mrkvicka: Abstain (With Conflict), Rensch: Yea, Scheer: Yea, Thede: Yea
Yea: 5, Nay: 0, Abstain (With Conflict): 1; Motion Carries.

Motion made by Philip Thede to recognize the St. Paul Education Association (SPEA) as the exclusive bargaining agent for non-administrative certificated staff for the 2027-2028 negotiated agreement and seconded Adam Rensch.
Dubas: Yea, Meinecke: Yea, Mrkvicka: Yea, Rensch: Yea, Scheer: Yea, Thede: Yea
Yea: 6, Nay: 0; Motion Carries.

Motion made by Marty Mrkvicka to approve the 2026-2027 Computer Science Education Status Report and seconded by Jason Meinecke.
Dubas: Yea, Meinecke: Yea, Mrkvicka: Yea, Rensch: Yea, Scheer: Yea, Thede: Yea
Yea: 6, Nay: 0; Motion Carries.

The Superintendent's sick and vacation log was reviewed.

The Board's committees discussed highlights of their recent meetings.

The meeting was adjourned at 7:46 pm.

Curt Dubas
Secretary

County of Howard School Dist No. 1		Invoice Listing Summary - October				
Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date		Invoice Amount
General Fund Bills						
AMAZON	AMAZON CAPITAL SERVICES	11NQ-7TJ3-49VV	Principal Supplies - Elem	10/13/2026		51.15
AMAZON	AMAZON CAPITAL SERVICES	166K-J-G6FG-4VDP	Principal Supplies - Elem	11/04/2026		7.89
AMAZON	AMAZON CAPITAL SERVICES	177P-LL4D-99QN	Principal Supplies - HS	10/27/2026		29.43
AMAZON	AMAZON CAPITAL SERVICES	191D-1R3P-NHHJ	Supplies - Cell Phone Policy	10/16/2026		29.40
AMAZON	AMAZON CAPITAL SERVICES	19RK-RYQX-6HL4	Nurse Supplies	10/21/2026		64.31
AMAZON	AMAZON CAPITAL SERVICES	1C9M-J993-KD4P	Class Supplies - SPED	10/26/2026		18.99
AMAZON	AMAZON CAPITAL SERVICES	1CRK-DV1C-LTFJ	Supplies - ASP	10/18/2026		141.33
AMAZON	AMAZON CAPITAL SERVICES	1D4K-XQXG-6DF1	Class Supplies - Ag	10/14/2026		119.99
AMAZON	AMAZON CAPITAL SERVICES	1DQH-TTYQ-XNGK	Maint. Supplies	10/13/2026		13.29
AMAZON	AMAZON CAPITAL SERVICES	1J99-V6D6-4416	Principal Supplies - HS	10/28/2026		22.50
AMAZON	AMAZON CAPITAL SERVICES	1KP4-6QDD-XXVQ	Supplies - ASP	10/23/2026		47.25
AMAZON	AMAZON CAPITAL SERVICES	1KY1-1CG1-Y64D	Class Supplies - FCS	10/13/2026		399.90
AMAZON	AMAZON CAPITAL SERVICES	1M63-YPR-PVYQ	Maint. Supplies	11/03/2026		329.90
AMAZON	AMAZON CAPITAL SERVICES	1MKV-T3D4-PYTC	Tech. Supplies	10/13/2026		656.00
AMAZON	AMAZON CAPITAL SERVICES	1N9H-T6VN-GGJH	Tech. Supplies	11/02/2026		124.98
AMAZON	AMAZON CAPITAL SERVICES	1RHX-TDHJ-Q7QF	Class Supplies - HS	10/26/2026		49.99
AMAZON	AMAZON CAPITAL SERVICES	1T3V-DL3J-DMDW	Maint. Supplies	11/04/2026		496.89
AMAZON	AMAZON CAPITAL SERVICES	1WPC-M71F-6NW6	Class Supplies - FCS	10/20/2026		30.72
AMAZON	AMAZON CAPITAL SERVICES	1WVM-L19L-HQNX	Tech Supplies	10/14/2026		159.78
AMAZON	AMAZON CAPITAL SERVICES	1X9N-MWHV-QG1J	Class Supplies - HS	10/26/2026		19.99
AMAZON	AMAZON CAPITAL SERVICES	1YXW-L7HO-DMHH	Maint. Supplies	10/28/2026		5.93
AMAZON	AMAZON CAPITAL SERVICES	1HWD-WWGR-TTDF	Nurse Supplies	11/06/2026		38.60
AMAZON	AMAZON CAPITAL SERVICES	19NH-FMW9-WLMD	Maint. Supplies	11/06/2026		18.95
AMGL	AMGL, PC	42056	25-26 Audit Svcs	10/31/2026		14,600.00
AURORACOOP	AURORA COOPERATIVE	7676932	Bulk Oil	10/26/2026		2,273.58
AURORACOOP	AURORA COOPERATIVE	7683053	Transit Tires (2)	10/30/2026		542.00
AURORACOOP	AURORA COOPERATIVE	7684028	SPED Van Tires (4)	10/31/2026		984.00
BCNTELEC	BCN TELECOM INC TBS	6536910	Long-Distance Phone	11/01/2026		83.74
BLACKHILLS	BLACK HILLS ENERGY	11.05.2026 Stmt	Natural Gas	11/03/2026		2,404.34
BOMGAARS	BOMGAARS SUPPLY, INC.	10.16.2026 Stmt	Supplies -Maint, Ag, Trans	10/16/2026		809.58
BREHMS	BREHM'S HEALTH MART	179811	Nurse Supplies	10/22/2026		50.84
BRENLAWN	BRENNAN'S LAWN CARE, INC.	10.19.2026	4th Application - Lawn Services	10/19/2026		2,690.00
CAROLINA	CAROLINA BIOLOGICAL SUPPLY CO	53624141 RI	Class Supplies - HS	10/12/2026		64.35
CENTLINK	CENTURY LINK	334017198-1026	Preschool Phone Svcs	10/10/2026		147.90
CENTLINK	CENTURY LINK	334101401-1026	Phone Svcs	10/10/2026		238.44
CITYOFST	CITY OF ST. PAUL	10.31.2026 Stmt	Electric, Water, Sewer	10/31/2026		12,970.84
CITYOFST	CITY OF ST. PAUL	10.26.2026	City Ball Field Supplies	10/26/2026		511.46
CNCAP	CENTRAL NE COMMUNITY ACTION	Q1 26-27 Preschool	Q1 26-27 Preschool	10/22/2026		5,162.26
CNCAP	CENTRAL NE COMMUNITY ACTION	Q1 26-27 Sixpence	Q1 26-27 Sixpence	10/22/2026		7,996.38
CULLIGAN	CULLIGAN OF GRAND ISLAND	10.31.2026 Stmt	Office Supplies - Elem/HS	10/31/2026		153.00
DASSTACC	DAS STATE ACCOUNTING-CENTRAL	1542389	Internet Connection (Sep)/Erate Conn	10/13/2026		2,824.18
DECKEQUI	DECKER, INC.	670969A	Maint. Supplies	10/30/2026		161.95
EAKES	EAKES OFFICE SOLUTIONS	9408969-0	Workroom Supplies - HS	10/01/2026		165.05
EAKES	EAKES OFFICE SOLUTIONS	9417684-0	Fax Service	10/15/2026		42.24
EAKES	EAKES OFFICE SOLUTIONS	9418142-0	School Consumables	10/15/2026		1,018.97
EAKES	EAKES OFFICE SOLUTIONS	9421639-0	School Consumables	10/22/2026		468.35
EAKES	EAKES OFFICE SOLUTIONS	9424069-0	Workroom Supplies - Elem	10/29/2026		123.00
EAKES	EAKES OFFICE SOLUTIONS	9425356-0	School Consumables	10/29/2026		246.52
EAKES	EAKES OFFICE SOLUTIONS	9426771-0	Maint. Supplies	10/29/2026		101.93
EAKES	EAKES OFFICE SOLUTIONS	INV829009	Fax Service	10/20/2026		51.14
EAKES	EAKES OFFICE SOLUTIONS	INV834995	Copier Usage	11/05/2025		599.73
EAKES	EAKES OFFICE SOLUTIONS	9429581-0	School Consumables	11/05/2025		628.61
EAKES	EAKES OFFICE SOLUTIONS	9424069-1	Workroom Supplies - Elem	11/05/2025		27.00
EAKES	EAKES OFFICE SOLUTIONS	9432017-0	Workroom Supplies - Elem	11/05/2025		125.84
EGAN	EGAN SUPPLY CO.	422259	Maint. Supplies	10/16/2026		116.70
ESU10	EDUCATIONAL SERVICE UNIT 10	11.01.2026	Pysch & SPED Svcs (Oct)	11/01/2026		16,122.93
ESU9	EDUCATIONAL SERVICE UNIT 9	27041	25-26 SPED Svcs Refund	08/31/2026		(1,452.46)
ESU9	EDUCATIONAL SERVICE UNIT 9	27079	SPED Services	10/31/2026		2,387.00
GOPT	GO PHYSICAL THERAPY, LLC	11.06.2026	Therapy Svcs (Oct)	11/06/2026		6,788.74
HAGERMANDA	HAGERMAN, DAVID	512272	Science Speaker (Ed Found. Reim)	10/22/2026		1,725.00
HEARTDISPO	HEARTLAND DISPOSAL	39322	Trash Service	10/15/2026		2,882.61
HEARTDISPO	HEARTLAND DISPOSAL	40326	Trash Service	10/31/2026		881.72
HOBY	HUGH O'BRIAN YOUTH LEADERSHIP	213867	Student Registration	10/31/2026		325.00
HOBY	HUGH O'BRIAN YOUTH LEADERSHIP	213868	Student Registration	10/25/2026		325.00
HOBY	HUGH O'BRIAN YOUTH LEADERSHIP	213894	Student Registration	11/03/2026		325.00
HOBY	HUGH O'BRIAN YOUTH LEADERSHIP	213964	Student Registration	11/01/2026		325.00
HOBY	HUGH O'BRIAN YOUTH LEADERSHIP	213965	Student Registration	10/27/2026		325.00
HOMEPLATE	HOME PLATE MARKET	1022620917	Backpack Program Supplies	10/15/2026		62.92
HOMEPLATE	HOME PLATE MARKET	1033090943	Consumables - FCS	10/19/2026		77.93
HOMEPLATE	HOME PLATE MARKET	1041010928	Consumables - SPED	10/22/2026		73.25

HOMEPLATE	HOME PLATE MARKET	1048100754	Consumables - FCS	10/26/2022		237.49
HOMEPLATE	HOME PLATE MARKET	1053400944	Consumables - SPED	10/28/2026		18.67
HOMEPLATE	HOME PLATE MARKET	2020440939	Consumables - FCS	10/15/2026		121.75
HOMEPLATE	HOME PLATE MARKET	3009520946	Consumables - SPED	10/20/2026		34.39
HOMEPLATE	HOME PLATE MARKET	4000140929	Consumables - SPED	10/06/2026		50.02
HOMETLEAS	HOMETOWN LEASING	2800429-26	Copier Leases (4)	10/15/2026		2,299.55
HOMETLEAS	HOMETOWN LEASING	2801239-16	Copier Lease	10/15/2026		277.18
HOMETLEAS	HOMETOWN LEASING	2801299-14	Copier Lease	10/21/2026		105.15
JIMSTRUC	JIM'S TRUCK STOP	26488	Propane	10/23/2026		20.95
JWPEPPER	JW PEPPER & SON, INC.	368966309	Sheet Music	10/28/2026		12.99
JWPEPPER	JW PEPPER & SON, INC.	368977000	Sheet Music	11/02/2026		87.49
KSBSCHOLAW	KSB SCHOOL LAW	22767	Legal Svcs	11/02/2026		990.00
MENARDS	MENARDS	33157	Maint. Supplies	09/30/2026		176.52
MENARDS	MENARDS	34417	Maint. Supplies	10/22/2026		105.40
MENARDS	MENARDS	34681	Class Supplies - Ag	10/26/2026		31.47
MIDLTELE	MIDLAND TELECOM INC.	39036	Repeater Rent (Annual)	11/01/2026		500.00
MORRISPLUM	MORRIS PLUMBING, INC.	10.22.2026	Shower Repairs	10/22/2026		324.85
MORRISPLUM	MORRIS PLUMBING, INC.	2946	Drain Repairs	10/22/2026		130.00
NCSA	NE COUNCIL OF SCHOOL	26-27 R. Wegner	26-27 Membership - AD	10/31/2026		435.00
NCSPEARS	NCS PEARSON INC	33324716	SPED Testing	11/02/2026		17.64
NEBRCENT	NEBRASKA/CENTRAL EQUIPMENT INC.	30P176	Trans. Parts	10/29/2026		152.39
NEBRSAFE	NEBRASKA SAFETY CENTER	57-16496	Driver Training	10/06/2026		125.00
ONESOURCE	ONE SOURCE THE BACKGROUND	2022219291	Background Checks & E-verify	11/01/2026		80.45
PARTSBIN	PARTS BIN, INC., THE	10.24.2026	Supplies - Trans./Maint.	10/24/2026		247.22
PRESTOX	PRESTO-X COMPANY	104941902	Pest Control-Preschool	10/13/2026		83.41
PRESTOX	PRESTO-X COMPANY	105181329	Pest Control	10/13/2026		155.32
RASMMECHSE	RASMUSSEN MECHANICAL SERVICES	SRV136762	HVAC Repairs	10/07/2026		1,913.93
SCOREVISIO	SCOREVISION, LLC	INV-10281	ScoreVision (1 Yr)	11/01/2026		6,000.00
SCRECAST	SCREENCASTIFY	SC-1028673	Screen Recording/Video Editing Software	10/19/2026		1,481.04
SESMITH	S.E. SMITH & SONS	10.25.2026 Stmt	Supplies - Maint & Ag	10/25/2026		418.70
SHAPENE	SHAPE NEBRASKA	2026-CV	Conf. PE	11/03/2026		180.00
SHERWILL	SHERWIN-WILLIAMS CO., THE	60604113261026	Paint Sprayer Repairs	10/13/2026		52.29
SPORTSAFE	SPORT SAFE TESTING SERVICE, INC.	15068	Activities Drug & Alcohol Testing (Oct)	10/30/2026		812.00
STPAULEARL	ST PAUL EARLY CHILDHOOD	87	Preschool Expenses (Jul)	07/31/2026		865.07
STPAULEARL	ST PAUL EARLY CHILDHOOD	88	Preschool Expenses (Aug)	08/31/2026		1,018.34
SUMMITACA	SUMMIT ACADEMY LLC	SA1301-C01	SPED Tuition	10/31/2026		15,000.00
SYSCLINC	SYSCO LINCOLN	761249244	Field Trip Supplies	10/29/2026		41.80
WEXBANK	WEX BANK	10.31.2026	Fuel	10/31/2026		10,314.99
WOODYCARRI	WOODY, CARRIE	10.31.2026	Mileage to Summit (Oct)	10/31/2026		673.36
						138,027.54
General Fund Credit Card - US Bank						
ACT	ACT	116222987	ACT Testing	10/01/2026		75.00
AMERICANHE	AMERICAN HEART ASSOCIATION	46974791	Class Subscription - HS	10/15/2026		122.50
ASCA	AMERICAN SCHOOL COUNSELOR	BO0P145C5E5	Membership - Elem	10/20/2026		174.00
BACKALLEY	BUSCH, ELIZABETH	985	Teacher for A Day Shirts (Ed Found)	09/28/2026		374.00
CASEYS	CASEYS	10.02.2026	Custodial Work Appreciation	10/02/2026		40.63
CASEYS	CASEYS	10.12.2026	Teacher In-svc Meal	10/12/2026		154.08
CHEDDARUP	CHEDDAR UP	D6THZEAR-0002	Software - Business Mgr	09/30/2026		420.00
CHICKCOOP	CHICKEN COOP, THE	10.09.2026	MTSS Conf. Meal	10/09/2026		32.40
CUNNJOURNA	CUNNINGHAM'S JOURNAL ON THE	10.08.2026	MTSS Conf. Meal	10/08/2026		127.20
THEDEN	DEN, THE	10.23.2026	ELA Incentive	10/23/2026		71.13
FORMSAPPRO	FORMS APPROVAL, LLC	1m3fonak	Business Mgr Software	10/14/2026		96.00
NEDHHS	NEBRASKA DEPT. OF HEALTH & HUMAN	BO0F130A5491	SPL License	09/29/2026		140.00
PIZZAHUT	PIZZA HUT	10.12.2026	BOE Committee Mtg	10/12/2026		77.54
SAMSCLUB	SAM'S CLUB	800000070195639	College Prep Supplies (CAG)	09/27/2026		82.73
SAMSCLUB	SAM'S CLUB	800000077849600	Class Supplies - FCS	10/12/2026		184.85
WALMART	WALMART	2000154-43141910	Be A Teacher Day Supplies (CAG)	10/05/2026		153.74
WALMART	WALMART	2000154-93209219	Class Supplies - FCS	10/01/2026		170.56
						2,496.36
General Fund District Reimbursements						
ANTILLONDA	ANTILLON, DAVIN	10.13.2026	EMT Class	10/13/2026		105.00
BOWDERBOYD	BOWDER, BOYD	10.15.2026	Subscriptions - Ag Class	10/15/2026		690.00
BOWDERBOYD	BOWDER, BOYD	10.26.2026	FFA Nat'ls-Sponsor Meals	10/26/2026		98.32
BRANSONJAD	BRANSON, JADYN	10.15.2026	Class Supplies - Art	10/15/2026		29.90
CAMDENJAIM	CAMDEN, JAIME	09.24.2026	College Fair/Fin Aid Night (CAG)	09/24/2026		322.99
CAMDENJAIM	CAMDEN, JAIME	10.13.2026	FAFSA Incentive (CAG)	10/13/2026		880.00
CHISTFRANC	CHI SAINT FRANCIS	10.23.2026	CPR Certifications	10/23/2026		110.00
CITIZENSBA	CITIZENS BANK & TRUST CO.	10.20.2026	Bank Fees	10/20/2026		5.00
DUBBSCHAS	DUBBS, CHASITY	10.19.2026	Reimb. Mileage - MTSS Summit	10/19/2026		60.80
RUDOLFKARE	RUDOLF, KAREN	10.01.2026	Supplies - ASP	10/01/2026		46.00
STPAULAC	ST. PAUL ACTIVITY ACCT.	09.21.2026	FFA Nat'ls Student/Sponsors	09/21/2026		3,550.00
SYSCLINC	SYSCO LINCOLN	09.30.2026 Stmt	Nurse/Trans Supplies	09/30/2026		65.15

TIMEMANA	TIME MANAGEMENT SYSTEMS	377012	Time Clock Subscription	10/01/2026		140.40
WARDYNMARC	WARDYN, MARCIA	10.01.2026	Office Supplies - HS	10/01/2026		7.80
WEGNERROB	WEGNER, ROB	10.14.2026	Reimb. Mileage - AD Activities	10/14/2026		91.96
						6,203.32
Oct 2026 General Fund Total						146,727.22
Building Maintenance Fund Bills						
MCCARTYCON	MCCARTY CONSTRUCTION LLC	26-43	Concrete Work	10/21/2026		1,750.00
CRESCENT	CRESCENT ELECTRIC SUPPLY	VARIOUS	LED Lights & Switches	10/29/2026		2,407.92
Oct 2026 Building Maintenance Fund Total						4,157.92

St. Paul Public School

Adam Patrick, Superintendent
Dalton Pettera, Secondary Principal
Alex Egger, Elementary Principal
Rob Wegner, AD/Assistant Principal
Kim Schulte, Special Education Director

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POB 325
St. Paul, NE 68873
Phone (308) -754-4433
Fax (308)-754-5374
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FINANCIAL REPORT

GENERAL FUND

BEGINNING BALANCE			$ 5,232,798.13
RECEIPTS:			
Local County Taxes - Howard	$	292,119.53	
Local County Taxes - Greeley	$	3,348.46	
State Aid	$	157,728.00	
State of NE - Title I Grant 25-26	$	52,292.00	
State of NE - CTE Grant 25-26	$	7,500.00	
State of NE - HAL Program	$	5,776.19	
Howard County - Crime Comm. Grant (School Inter.)	$	4,565.95	
Medicaid Direct Svcs (Sep/Oct)	$	5,640.58	
State of NE - College Access Grant	$	2,500.00	
City of St. Paul - Q3 Library Custodial Svc Reimb.	$	2,250.00	
26-27 Early Childhood Foundation Rent	$	1,125.00	
HAL-Archer Credit Union Pride Cards Q3	$	938.86	
State of NE - EMT Course Reimb (for Student)	$	775.00	
St. Paul NE Educational Found.- Be A Teacher Shirts	$	374.00	
Sale of Property - 2017 JD Mower	$	356.00	
Elba Public School - School Interventionist	$	300.00	
Vendor Refund	$	150.65	
Interest	$	14,196.84	
TOTAL RECEIPTS:			$ 551,937.06
LESS DISBURSEMENTS:			
Bills	$	(115,689.45)	
Salaries & Benefits	$	(717,693.75)	
Transfer to Activity Fund	$	-	
			$ (833,383.20)
GRAND TOTAL GENERAL FUND MONTH ENDED - October 31, 2026			**$ 4,951,351.99**
FUND TOTAL FROM PREVIOUS YEAR			$ 4,746,701.76

Budget 2026-2027	$ 10,676,471.00	
Sept - Oct Expenditures	$ (1,745,475.81)	16.35%
Remaining Budget	$ 8,930,995.19	
Current Month:		
Bills	$ (146,727.22)	
Salary & Wages	$ (733,149.39)	
Local Property Taxes	$ 68,207.98	
	$ (811,668.63)	
Fund Account Total	**$ 4,139,683.36**	

BUILDING MAINTENANCE FUND

CHECKING	BEGINNING BALANCE			$ 2,120.37
	Transfer from MMA	$	57,517.21	
	Vendor Checks	$	(57,517.21)	
	Misc.	$	-	
	Interest	$	1.37	
				$ 1.37
	ACCOUNT TOTAL			$ 2,121.74
MONEY MARKET	BEGINNING BALANCE			$ 1,091,717.81
	Local County Taxes - Howard	$	12,925.02	
	Local County Taxes - Greeley	$	-	
	Transfer to Checking	$	(57,517.21)	
	Interest	$	1,550.14	
				$ (43,042.05)
	ACCOUNT TOTAL			$ 1,048,675.76
GRAND TOTAL BUILDING MAINTENANCE FUND - October 31, 2026				**$ 1,050,797.50**

Budget 2026-2027	$ 1,680,470.00	
Sept - Oct Expenditures	$ (161,223.61)	9.59%
Remaining Budget	$ 1,519,246.39	
Current Month:		
Bills	$ (4,157.92)	
Local Property Taxes	$ 2,153.95	
Fund Account Total	$ 1,052,951.45	

BOND FUND

CHECKING	BEGINNING BALANCE			$ 5,566.51
	Transfer from MMA	$	-	
	Bond Payment	$	-	
	Interest	$	3.43	
				$ 3.43
	ACCOUNT TOTAL			$ 5,569.94
MONEY MARKET	BEGINNING BALANCE			$ 201,753.44
	Local County Taxes - Howard	$	-	
	Local County Taxes - Greeley	$	-	
	Transfer to Checking	$	-	
	Interest	$	124.37	
				$ 124.37
	ACCOUNT TOTAL			$ 201,877.81
GRAND TOTAL BOND FUND - October 31, 2026				**$ 207,447.75**

Budget 2026-2027	$ -	
Sept - Oct Expenditures	$ -	
Remaining Budget	$ -	
Current Month:		
Bond Payment	$ -	
Local Property Taxes	$ 98.37	
	$ 98.37	
Fund Account Total	$ 207,546.12	

DEPRECIATION FUND

CHECKING	BEGINNING BALANCE			$	146.65
	Transfer from MMA	$	-		
	Vendor Bills	$	-		
	Purchased Vehicle	$	-		
	Interest	$	0.09		
				$	0.09
	ACCOUNT TOTAL			$	146.74
MONEY MARKET	BEGINNING BALANCE			$	597,520.72
	Transfer to Checking	$	-		
	Transfer from General Fund	$	-		
	Interest	$	859.45		
				$	859.45
	ACCOUNT TOTAL			$	598,380.17
GRAND TOTAL DEPRECIATION FUND - October 31, 2026				**$**	**598,526.91**

Budget 2026-2027	$	604,923.00	
Sept - Oct Expenditures	$	-	0.00%
Remaining Budget	$	604,923.00	
Current Month:			
Fees Refunded	$	-	
Equipment Sold	$	-	
Fund Account Total	$	598,526.91	

LUNCH FUND

CHECKING	BEGINNING BALANCE			$	24,537.99
	Federal/State Receipts	$	16,971.67		
	Meal Account Receipts	$	21,068.52		
	Milk Account, ASP and Other Receipts	$	842.07		
	Head Start and Preschool Tuition	$	3,097.75		
	Vendor Rebate	$	11.59		
	Interest	$	14.65		
	Payroll	$	(22,480.66)		
	Exp.: Food, Milk/Juice, etc.	$	(21,454.04)		
				$	(1,928.45)
	ACCOUNT TOTAL			$	22,609.54
MONEY MARKET	BEGINNING BALANCE			$	59,832.85
	Deposits	$	-		
	Transfer Checking	$	-		
	Interest	$	36.88		
				$	36.88
	ACCOUNT TOTAL			$	59,869.73
GRAND TOTAL LUNCH FUND - October 31, 2026				**$**	**82,479.27**

Budget 2026-2027	$	533,152.00	
Sept - Oct Expenditures	$	(89,876.12)	16.86%
Remaining Budget	$	443,275.88	

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	Unencumbered Balance
01	GENERAL FUND						
1100	REGULAR INSTRUCTION	5,043,768.57	397,393.47	874,627.28	17.35	4,169,141.29	4,168,520.44
1150	LIMITED ENGLISH PROF PROGRAMS	2,500.00	0.00	0.00	0.00	2,500.00	2,500.00
1160	PROVERTY PROGRAMS	338,438.91	31,908.16	63,293.88	18.70	275,145.03	275,145.03
1190	EARLY CHILDHOOD ED PROGRAMS	126,627.24	15,673.08	31,157.41	24.61	95,469.83	95,469.83
1200	SPECIAL ED INSTRUCTIONAL PROGRAMS S-A	1,104,056.72	109,349.75	201,049.73	18.21	903,006.99	903,006.99
1291	SPECIAL EDUCATION INST PROGRAMS AGE 3-5	0.00	213.92	213.92	0.00	(213.92)	(213.92)
1292	SPECIAL EDUCATION INST PROGRAMS AGE 0-2	0.00	0.00	0.00	0.00	0.00	0.00
1300	SUMMER SCHOOL	35,000.00	0.00	0.00	0.00	35,000.00	35,000.00
2110	ATTENDANCE AND SOCIAL WORK SERVICES	72,985.81	6,547.15	21,090.40	28.90	51,895.41	51,895.41
2120	GUIDANCE SERVICES	66,417.13	4,856.01	10,230.68	15.40	56,186.45	56,186.45
2130	HEALTH SERVICES	61,330.58	10,322.59	14,767.64	24.08	46,562.94	46,562.94
2141	PSYCHOLOGICAL SERVICES SPED SCHOOL AGE	105,500.00	14,277.22	14,277.22	13.53	91,222.78	91,222.78
2142	PSYCHOLOGICAL SERVICES SPED AGE 3-5	0.00	0.00	0.00	0.00	0.00	0.00
2143	PSYCHOLOGICAL SERVICES SPED AGE 0-2	7,500.00	0.00	0.00	0.00	7,500.00	7,500.00
2151	SPEECH PATH AND AUDIOLOGY SERV SPED S-A	45,363.71	4,773.53	7,683.51	16.94	37,680.20	37,680.20
2152	SPEECH PATH AND AUDIOLOGY SERV SPED 3-5	30,969.65	2,579.37	5,158.74	16.66	25,810.91	25,810.91
2153	SPEECH PATH AND AUDIOLOGY SERV SPED 0-2	10,700.10	891.21	1,782.42	16.66	8,917.68	8,917.68
2161	OCCUPATIONAL THERAPY SPED SCHOOL AGE	44,500.00	3,903.28	6,318.31	14.20	38,181.69	38,181.69
2162	OCCUPATIONAL THERAPY SPED AGE 3-5	4,500.00	1,295.80	1,652.08	36.71	2,847.92	2,847.92
2163	OCCUPATIONAL THERAPY SPED AGE 0-2	2,750.00	239.08	411.36	14.96	2,338.64	2,338.64
2171	PHYSICAL THERAPY SPED SCHOOL AGE	3,400.00	290.92	559.72	16.46	2,840.28	2,840.28
2172	PHYSICAL THERAPY SPED AGE 3-5	550.00	521.96	790.76	143.77	(240.76)	(240.76)
2173	PHYSICAL THERAPY SPED AGE 0-2	1,150.00	234.56	234.56	20.40	915.44	915.44
2181	VISUALLY IMPAIRED/VISION SERV SPED S-A	0.00	0.00	0.00	0.00	0.00	0.00
2182	VISUALLY IMPAIRED/VISION SERV SPED 3-5	0.00	0.00	0.00	0.00	0.00	0.00
2183	VISUALLY IMPAIRED/VISION SERV SPED 0-2	0.00	0.00	0.00	0.00	0.00	0.00
2190	SUPPORT SERVICES STUDENT OTHER	98,650.00	18,041.89	23,898.11	24.23	74,751.89	74,751.89
2210	IMPROVEMENT OF INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	Unencumbered Balance
2211	SCHOOL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2213	INSTRUCTIONAL STAFF TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2214	IMPLEMENTATION OF STANDARDS	0.00	0.00	0.00	0.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES	165,586.52	11,194.95	26,873.28	16.23	138,713.24	138,713.24
2224	EDUCATIONAL TELEVISION SERVICES (DL)	0.00	0.00	0.00	0.00	0.00	0.00
2230	INSTRUCTION-RELATED TECHNOLOGY	25,728.08	2,138.01	4,276.02	16.62	21,452.06	21,452.06
2240	ACADEMIC STUDENT ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00
2310	BOARD OF EDUCATION	139,272.86	9,998.33	22,554.79	16.19	116,718.07	116,718.07
2320	EXECUTIVE ADMINISTRATION	286,413.92	24,085.17	48,336.80	16.88	238,077.12	238,077.12
2330	DISTRICT LEGAL SERVICES	15,000.00	137.00	549.50	3.66	14,450.50	14,450.50
2410	OFFICE OF THE PRINCIPAL	596,099.53	49,925.21	100,168.76	16.80	495,930.77	495,930.77
2490	SCHOOL ADMINISTRATION OTHER	11,000.00	312.73	2,667.35	24.25	8,332.65	8,332.65
2510	FISCAL SERVICES	35,300.00	662.36	1,328.20	3.76	33,971.80	33,971.80
2530	PRINTING, PUBLISHING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	0.00
2570	PERSONNE SERVICES TRAINING ETC	0.00	0.00	0.00	0.00	0.00	0.00
2580	ADMINISTRATIVE TECHNOLOGY SERVICES	171,951.67	8,552.06	22,384.12	13.02	149,567.55	149,567.55
2610	OPERATION OF BUILDINGS	596,942.46	36,943.36	71,976.53	12.06	524,965.93	524,965.93
2620	MAINTENANCE OF BUILDINGS	571,576.10	16,796.88	34,411.18	6.02	537,164.92	537,164.92
2630	CARE AND UPKEEP OF GROUNDS	37,050.00	1,592.47	20,596.22	55.59	16,453.78	16,453.78
2640	CARE AND UPKEEP OF EQUIPMENT	1,500.00	0.00	543.52	36.23	956.48	956.48
2650	VEHICLE OPERATION, MAINTENANCE, PURCHASE	1,750.00	84.29	166.89	9.54	1,583.11	1,583.11
2660	SECURITY	500.00	0.00	0.00	0.00	500.00	500.00
2670	SAFETY	21,000.00	0.00	2,139.51	10.19	18,860.49	18,860.49
2710	VEHICLE OPERATION REGULAR ED	184,412.57	15,691.25	31,012.45	16.82	153,400.12	153,400.12
2712	SCHOOL AGE SPED VEHICLE OPERATION	50,831.00	5,743.76	10,005.15	19.68	40,825.85	40,825.85
2730	VEHICLE SERVICING AND MAINT-REG ED	86,777.37	5,100.89	14,113.86	16.26	72,663.51	72,663.51
2732	VEHICLE SERVICING SPED TRANSPORTATION SA	0.00	0.00	0.00	0.00	0.00	0.00
3400	CATEGORICAL GRANTS FROM CORP/PRIVATE	20,000.00	1,786.71	3,637.23	18.19	16,362.77	16,362.77
3512	DISTANCE EDUCATION INCENTIVE PAYMENTS	7,000.00	0.00	642.40	9.18	6,357.60	6,357.60
3535	HIGH ABILITY LEARNER PROGRAM	7,175.00	0.00	0.00	0.00	7,175.00	7,175.00
3541	EARLY CHILDHOOD ENDOWMENT GRANTS	95,000.00	1,000.00	1,000.00	1.05	94,000.00	94,000.00
3551	CAREER EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	Unencumbered Balance
3599	OTHER STATE CATEGORICAL PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
4600	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
4700	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
6200	TITLE I, PART A ESSA IMPROVG BASIC PROG	115,815.49	8,627.30	17,254.60	14.90	98,560.89	98,560.89
6310	TITLE II, PART A ESSA CLASS SIZE REDUCT	0.00	0.00	0.00	0.00	0.00	0.00
6404	IDEA PART B(611) BASE ALLOC BIRTH TO 4	0.00	0.00	0.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL(619) BASE ALLOC AGE 3-4	5,886.25	485.68	971.39	16.50	4,914.86	4,914.86
6408	IDEA SPED B-21	170,243.73	14,232.41	28,973.96	17.02	141,269.77	141,269.77
6410	IDEA ENROLLMENT/POVERTY TO AGE 21	0.00	0.00	0.00	0.00	0.00	0.00
6412	IDEA PART B PROPORTIONATE SHARE	0.00	347.19	694.37	0.00	(694.37)	(694.37)
6421	IDEA ARP School AGE	0.00	0.00	0.00	0.00	0.00	0.00
6422	IDEA ARP 3-5	0.00	0.00	0.00	0.00	0.00	0.00
6700	FED VOC & APP TECH ED (CARL PERKINS)	0.00	0.00	0.00	0.00	0.00	0.00
6990	OTHER FEDERAL CATEGORICAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00
6996	CARES	0.00	0.00	0.00	0.00	0.00	0.00
6997	ESSER II	0.00	0.00	0.00	0.00	0.00	0.00
6998	ESSER III ARP	0.00	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00
01	GENERAL FUND	10,676,470.97	838,750.96	1,746,475.81	16.36	8,929,995.16	8,929,374.31

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	Unencumbered Balance
Grand Total:	10,676,470.97	838,750.96	1,746,475.81	16.36	8,929,995.16	8,929,374.31

Regular; Beginning Month 10/2026; Processing Month 10/2026; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 STUDENT ACTIVITY

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0100	GENERAL FUND EQUITY	1,036.14	0.00	0.00	0.00	1,036.14
05 704 0101	STUDENAT AGENDA EQUITY	1,096.48	0.00	0.00	0.00	1,096.48
05 704 0103	CIRCLE OF FRIENDS EQUITY	2,677.99	257.21	0.00	0.00	2,420.78
05 704 0104	ELEMENTARY EQUITY	751.07	530.00	0.00	0.00	221.07
05 704 0105	ESU REIMB EQUITY	3,036.03	0.00	0.00	0.00	3,036.03
05 704 0106	INTEREST EQUITY	913.64	0.00	345.05	0.00	1,258.69
05 704 0113	YEARBOOK EQUITY	7,774.74	25.92	515.25	0.00	8,264.07
05 704 0213	CLASS OF 2028 EQUITY	3,712.90	0.00	120.00	0.00	3,832.90
05 704 0214	CLASS OF 2026 EQUITY	0.00	0.00	0.00	0.00	0.00
05 704 0215	CLASS OF 2029 EQUITY	1,590.00	0.00	0.00	0.00	1,590.00
05 704 0216	CLASS OF 2030 EQUITY	1,290.00	0.00	60.00	0.00	1,350.00
05 704 0217	CLASS OF 2027 EQUITY	3,458.94	25.53	0.00	0.00	3,433.41
05 704 0302	CHEER SQUAD EQUITY	(12.69)	0.00	0.00	0.00	(12.69)
05 704 0303	ROBOTICS EQUITY	4,825.69	351.40	449.25	0.00	4,923.54
05 704 0304	DANCE SQUAD EQUITY	475.20	0.00	0.00	0.00	475.20
05 704 0320	SCHOLARSHIP EQUITY	34,483.42	0.00	518.00	0.00	35,001.42
05 704 0340	VOCAL MUSIC EQUITY	1,184.33	0.00	0.00	0.00	1,184.33
05 704 0350	INSTRUMENTAL MUSIC EQUITY	1,101.17	0.00	0.00	0.00	1,101.17
05 704 0351	MUSIC TRIP EQUITY	14,996.36	5,230.80	8,497.00	0.00	18,262.56
05 704 0359	ONE ACT EQUITY	336.58	0.00	0.00	0.00	336.58
05 704 0360	MUSICAL/VARIETY SHOW EQUITY	527.34	0.00	0.00	0.00	527.34
05 704 0362	ALL SCHOOL PLAY EQUITY	1,715.07	0.00	0.00	0.00	1,715.07
05 704 0370	STUDENT COUNCIL EQUITY	978.62	0.00	34.50	0.00	1,013.12
05 704 0380	SENIOR ART TRIP EQUITY	1,564.36	0.00	0.00	0.00	1,564.36
05 704 0381	ART CLUB EQUITY	1,954.53	720.00	80.00	0.00	1,314.53
05 704 0390	TRANSPORTATION FUND EQUITY	2,855.62	0.00	0.00	0.00	2,855.62
05 704 0500	ACTIVITIES EQUITY	(12,994.11)	9,833.68	7,732.53	0.00	(15,095.26)
05 704 0501	BOYS WRESTLING FUND EQUITY	72.00	0.00	0.00	0.00	72.00
05 704 0503	FOOTBALL FUND EQUITY	5,457.36	1,045.24	275.00	0.00	4,687.12
05 704 0504	GIRLS BASKETBALL FUND EQUITY	3,008.65	0.00	720.00	0.00	3,728.65
05 704 0505	GIRLS GOLF EQUITY BALANCE	1,411.26	375.49	0.00	0.00	1,035.77
05 704 0506	BOYS BASKETBALL	2,361.40	812.00	1,335.00	0.00	2,884.40
05 704 0507	VOLLEYBALL EQUITY	1,664.96	440.00	0.00	0.00	1,224.96
05 704 0508	SOFTBALL EQUITY	2,257.16	200.72	0.00	0.00	2,056.44
05 704 0509	CONCESSIONS EQUITY	4,715.61	8,835.55	6,942.82	0.00	2,822.88
05 704 0510	TENNIS EQIUTY	120.49	0.00	0.00	0.00	120.49

Regular; Beginning Month 10/2026; Processing Month 10/2026; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05 STUDENT ACTIVITY

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0511	BASEBALL EQUITY	482.20	0.00	0.00	0.00	482.20
05 704 0512	TRACK AND FIELD EQUITY	844.99	0.00	34.50	0.00	879.49
05 704 0513	ATHLETIC TECH EQUITY	8,400.00	0.00	850.00	0.00	9,250.00
05 704 0514	GIRLS WRESTLING EQUITY	2,117.66	0.00	0.00	0.00	2,117.66
05 704 0515	BOYS GOLF EQUITY	1,716.84	0.00	0.00	0.00	1,716.84
05 704 0516	XC EQUITY	314.39	0.00	0.00	0.00	314.39
05 704 0600	FFA EQUITY	9,148.26	6,483.25	7,513.92	0.00	10,178.93
05 704 0602	MATILDA EQUITY	11,850.31	3,865.58	3,183.25	0.00	11,167.98
05 704 0700	FCCLA EQUITY	2,979.62	1,131.00	1,227.00	0.00	3,075.62
05 704 0800	FBLA EQUITY	677.02	44.98	0.00	0.00	632.04
05 704 0801	MATH/SCIENCE CLUB EQUITY	12,994.90	0.00	580.00	0.00	13,574.90
	Fund Total: 05	153,924.50	40,208.35	41,013.07	0.00	154,729.22

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Check Date	Checking Account ID	Check Number	CC:	Invoice Amount
AMAZON	AMAZON CAPITAL SERVICES	1JH9-LPHP-K4GF	Supplies	09/28/2026	10/13/2026	6	433		4.99
BREMERGAYL	BREMER, GAYLE	09.30.2026	Food & Supplies	09/30/2026	10/13/2026	6	6927		137.90
HEMPHILLJA	HEMPHILL, JACKSON	10.01.2026	Refund Lunch Balance	10/01/2026	10/13/2026	6	6928		10.00
HILADAIR	HILAND DAIRY FOODS	1129607	Milk, Juice and Food	09/03/2026	10/13/2026	6	6929		642.08
HILADAIR	HILAND DAIRY FOODS	1129684	Milk, Juice and Food	09/08/2026	10/13/2026	6	6929		791.27
HILADAIR	HILAND DAIRY FOODS	1129687	Returned Juice	09/08/2026	10/13/2026	6	6929		(40.11)
HILADAIR	HILAND DAIRY FOODS	1129688	Milk	09/08/2026	10/13/2026	6	6929		49.50
HILADAIR	HILAND DAIRY FOODS	1129815	Milk, Juice and Food	09/14/2026	10/13/2026	6	6929		258.99
HILADAIR	HILAND DAIRY FOODS	1129816	Milk	09/14/2026	10/13/2026	6	6929		21.69
HILADAIR	HILAND DAIRY FOODS	1129880	Milk	09/16/2026	10/13/2026	6	6929		514.48
HILADAIR	HILAND DAIRY FOODS	1129881	Returned Milk	09/16/2026	10/13/2026	6	6929		(99.00)
HILADAIR	HILAND DAIRY FOODS	1129882	Milk	09/16/2026	10/13/2026	6	6929		43.39
HILADAIR	HILAND DAIRY FOODS	1129941	Milk, Juice and Food	09/21/2026	10/13/2026	6	6929		1,014.85
HILADAIR	HILAND DAIRY FOODS	1129942	Milk	09/21/2026	10/13/2026	6	6929		21.69
HILADAIR	HILAND DAIRY FOODS	1129943	Milk	09/21/2026	10/13/2026	6	6929		148.50
HOMEPLATE	HOME PLATE MARKET	001083561357	Food	09/09/2026	10/13/2026	6	6930		9.32
SPPSGENFUN	ST PAUL PUBLIC SCHOOL GENERAL FUND	10.15.2026	10.15.2026 LF Payroll Payback	10/15/2026	10/15/2026	6	6933		22,480.66
STPAULAC	ST. PAUL ACTIVITY ACCT.	10.01.2026	Refund Lunch Balance	10/01/2026	10/13/2026	6	6931		20.00
SYSCLINC	SYSCO LINCOLN	161B0882Z	Supplies	09/01/2026	10/13/2026	6	434		64.76
SYSCLINC	SYSCO LINCOLN	761145314	Food & Supplies	09/03/2026	10/13/2026	6	434		3,571.94
SYSCLINC	SYSCO LINCOLN	761151515	Short on Truck	09/05/2026	10/13/2026	6	434		(89.78)
SYSCLINC	SYSCO LINCOLN	761157810	Food & Supplies	09/10/2026	10/13/2026	6	434		3,265.54
SYSCLINC	SYSCO LINCOLN	761170404	Food & Supplies	09/17/2026	10/13/2026	6	434		4,181.83
SYSCLINC	SYSCO LINCOLN	761170407	Food - Head Start	09/17/2026	10/13/2026	6	434		37.53
SYSCLINC	SYSCO LINCOLN	761172403	Supplies	09/18/2026	10/13/2026	6	434		39.34
SYSCLINC	SYSCO LINCOLN	761182721	Food & Supplies	09/24/2026	10/13/2026	6	434		3,880.22
SYSCLINC	SYSCO LINCOLN	761185687	Supplies	09/25/2026	10/13/2026	6	434		52.35
USFOODS	US FOODS GRAND ISLAND	4720939	Food	09/03/2026	10/13/2026	6	6932		1,109.19
USFOODS	US FOODS GRAND ISLAND	4913833	Food	09/10/2026	10/13/2026	6	6932		1,324.99
USFOODS	US FOODS GRAND ISLAND	5169116	Food	09/18/2026	10/13/2026	6	6932		76.89
USFOODS	US FOODS GRAND ISLAND	5369960	Food	09/25/2026	10/13/2026	6	6932		389.70

Report Total: 43,934.70

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

August 31, 2026

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AMGL
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INDEPENDENT AUDITOR'S REPORT

Board of Education of St. Paul Public Schools - District #1
Howard County, Nebraska
St. Paul, 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 St. Paul Public Schools, as of and for the year ended August 31, 2026, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of St. Paul Public Schools, as of August 31, 2026, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 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 are required to be independent of St. Paul Public Schools and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 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 this matter.

Responsibilities of Management for the Financial Statements

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

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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.

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 St. Paul Public Schools' 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 St. Paul 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 St. Paul 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 St. Paul Public Schools' financial statements. The accompanying combining nonmajor funds combining statements are presented for purposes of additional analysis and are not a require part of the financial statements. Such information is the responsibility of management and was derived from and

relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 the paragraph is are fairly state, 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 23, 2026, on our consideration of St. Paul Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Paul Public Schools' internal control over financial reporting and compliance.

AMG, P.C.

Grand Island, Nebraska
October 23, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of St. Paul Public Schools - District #1'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, 2026. Please read the MD&A in conjunction with the entire financial report, which immediately follows this section.

DETAILED ANALYSIS (PART I)

- General Fund revenues were $10,487,817, $68,457 more than expenses.
- General Fund operational costs were $10,419,360, a 1.0 percent increase over the prior year.
- St. Paul Public Schools - District #1's Average Daily Membership (ADM) for kindergarten through twelfth grade students increased by 7.03 students (1.2 percent) to an ADM of 615.79 for the year ended August 31, 2026.

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 supporting schedules and statements.

FINANCIAL SUMMARY

Net Position

The District's combined net position was higher on August 31, 2026, than it was the year before, increasing from $8,062,516 to $8,263,810. The increase in the District's financial position came from its governmental activities, the net position of which increased from $7,951,340 to $8,167,607 in 2026. In 2026, the ne2
t position of the District's business-type activities decreased from $111,176 to $96,203.

Summary Statements of Net Position

	2026	2025
Assets	$ 8,263,810	$ 8,062,516
Liabilities	-	-
Net Position:		
Restricted	1,403,102	1,282,710
Unrestricted	6,860,708	6,779,806
Total Net Position	$ 8,263,810	$ 8,062,516

Governmental Activities

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

	Years Ending August 31,		Increase
	2026	2025	(Decrease)
Receipts:			
Charges for services	$ 453,734	$ 402,926	$ 50,808
Operating grants	1,231,640	1,280,620	(48,980)
Capital donations	59,601	86,636	(27,035)
Taxes (property, motor vehicle, and other)	7,916,078	7,795,072	121,006
State aid	1,026,713	1,343,172	(316,459)
State apportionment	177,415	258,037	(80,622)
Other revenue	444,978	266,742	178,236
Total receipts	11,310,159	11,433,205	(123,046)
Expenses:			
Instruction	6,584,103	6,373,100	211,003
Summer school	27,608	35,633	(8,025)
Support services:			
Pupils	268,545	209,753	58,792
Special education	214,783	223,480	(8,697)
Staff	178,569	173,946	4,623
General administration	413,190	417,561	(4,371)
School administration	554,201	530,011	24,190
Business	183,113	218,427	(35,314)
Building and grounds	1,344,382	1,251,231	93,151
Pupil transportation	437,800	328,548	109,252
State categorical programs	148,709	121,395	27,314
Federal programs	269,038	273,971	(4,933)
Extracurricular activities	469,851	462,948	6,903
Debt service	-	160,760	(160,760)
Total expenses	11,093,892	10,780,764	313,128
Increase in net position - governmental funds	$ 216,267	$ 652,441	$ (436,174)

Total receipts decreased $123,046 (1.1 percent), due primarily to a $316,459 decrease in state aid and a $12,006 increase in taxes.

Total expenses increased $313,128 (2.9 percent), due primarily to a $211,003 increase in instruction expenses, a $109,252 increase in pupil transportation expenses, and a $160,760 decrease in debt service expenses.

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

	Years Ending August 31, 2026	Years Ending August 31, 2025	Increase (Decrease)
Receipts:			
Charges for services	$ 232,503	$ 196,835	$ 35,668
Operating grants	210,909	224,538	(13,629)
Other income	14,445	11,658	2,787
Total receipts	457,857	433,031	24,826
Expenses:			
Nutrition services	472,830	527,057	(54,227)
Decrease in net position	$ (14,973)	$ (94,026)	$ 79,053

In 2026, revenues of the District's business-type activities (nutrition program) increased 5.7 percent to $457,856, and expenses decreased 10.3 percent to $472,831.

DETAILED ANALYSIS (PART II)

As the District completed the year, its governmental funds reported combined fund balances of $8,167,607, $216,267 higher than last year's ending combined fund balances of $7,951,340.

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2026:

	Receipts	Disbursements	Receipts Over (Under) Disbursements
General	$10,487,817	$ 10,419,360	$ 68,457
Depreciation	10,493	-	10,493
Building	358,435	240,034	118,401
Bond	1,991	-	1,991
Activity	486,645	469,851	16,794
Employee Benefit Fund	131	-	131
Eliminations	(35,353)	(35,353)	-
Totals	$11,310,159	$ 11,093,892	$ 216,267

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	$10,808,221	$ 10,217,056	$ 591,165
Depreciation	11,818	-	11,818
Building	172,924	-	172,924
Bond	39,398	160,760	(121,362)
Activity	460,668	462,948	(2,280)
Employee Benefit Fund	176	-	176
Eliminations	(60,000)	(60,000)	-
Totals	$11,433,205	$ 10,780,764	$ 652,441

As mentioned, the business-type activities' receipts were exceeded by expenses for the year ended August 31, 2026. In addition to the district-wide financial statements, food services are reported in greater detail in the proprietary fund statements.

Budget Analysis

For the year ended August 31, 2026, General Fund disbursements were $1,939,499 less than budgeted appropriations. Actual General Fund receipts were $362,109 higher than budget.

SIGNIFICANT CAPITAL ASSETS

Capital Assets

Significant additions (more than $25,000 each) were:

- Wireless access points and ethernet switch ports - $26,850
- Outdoor bleachers - $34,500
- 150 Chromebook - $46,176
- Welding booths - $29,370
- Carpet – band room - $25,343
- Bus barn remodel - $99,598
- 2026 Thomas bus - $140,685

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

- The General Fund tax asking for the year ending August 31, 2027, of $7,162,626 is the same as the tax asking for the prior year. The District's valuation increased $82,177,173 (9.1 percent) to $921,973,773.

- The District's Building Fund tax asking of $540,404 is $191,919 (64.5 percent) higher than the prior year.

- Certified state aid for next year is $1,577,277. This represents a $550,564 (65.1 percent) increase.

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:

Adam Patrick
Superintendent

St. Paul Public Schools - District #1
1305 Howard Avenue
St. Paul, NE 68873
(308) 754-4433
(308) 754-5374 – fax

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2026

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash (note C)	$ 5,611,753	$ 96,203	$ 5,707,956
Cash restricted for building projects (note C)	1,141,455	-	1,141,455
Cash restricted for bond payments (note C)	207,192	-	207,192
Cash with County Treasurers (note D)	1,207,207	-	1,207,207
Total assets	$ 8,167,607	$ 96,203	$ 8,263,810
LIABILITIES	$ -	$ -	$ -
NET POSITION			
Restricted	1,403,102	-	1,403,102
Unrestricted	6,764,505	96,203	6,860,708
Total net position	$ 8,167,607	$ 96,203	$ 8,263,810

See notes to financial statements.

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended August 31, 2026

Functions/Programs	Expenses	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions
Primary government:			
Governmental activities:			
Instruction	$ 6,584,103	$ 2,089	$ 849,456
Summer school	27,608	-	-
Support services:			
Pupils	268,545	-	-
Special education	214,783	-	-
Staff	178,569	-	-
General administration	413,190	-	-
School administration	554,201	-	-
Business	183,113	-	-
Building and grounds	1,344,382	-	4,463
Pupil transportation	437,800	-	29,274
State categorical programs	148,709	-	33,000
Federal programs	269,038	-	315,447
Extracurricular activities	469,851	451,645	-
Total governmental activities	11,093,892	453,734	1,231,640
Business-type activities:			
Nutrition services	472,831	232,503	210,909
Total primary government	$ 11,566,723	$ 686,237	$ 1,442,549

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
$ -	$ (5,732,558)		$ (5,732,558)
-	(27,608)		(27,608)
-	(268,545)		(268,545)
-	(214,783)		(214,783)
-	(178,569)		(178,569)
-	(413,190)		(413,190)
-	(554,201)		(554,201)
-	(183,113)		(183,113)
59,601	(1,280,318)		(1,280,318)
-	(408,526)		(408,526)
-	(115,709)		(115,709)
-	46,409		46,409
-	(18,206)		(18,206)
59,601	(9,348,917)	$ -	(9,348,917)
-	-	(29,419)	(29,419)
$ 59,601	(9,348,917)	(29,419)	(9,378,336)
General receipts:			
Taxes:			
Property	7,523,987	-	7,523,987
Motor vehicle	359,523	-	359,523
Other taxes	32,568	-	32,568
Fines and licenses	39,446	-	39,446
State aid	1,026,713	-	1,026,713
State apportionment	177,415	-	177,415
Proceeds from sale of assets	147,153	-	147,153
Interest income	194,726	738	195,464
Other income	63,653	13,708	77,361
Total general receipts	9,565,184	14,446	9,579,630
Change in net position	216,267	(14,973)	201,294
Net position - August 31, 2025	7,951,340	111,176	8,062,516
Net position - August 31, 2026	$ 8,167,607	$ 96,203	$ 8,263,810

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

BALANCE SHEET - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

August 31, 2026

	General Fund	Depreciation Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	$ 4,835,957	$ 596,809	$ 1,141,455	$ 386,179	$ 6,960,400
Cash with County Treasurers	1,152,752	-	54,448	7	1,207,207
Total assets	$ 5,988,709	$ 596,809	$ 1,195,903	$ 386,186	$ 8,167,607
LIABILITIES AND FUND BALANCES					
Liabilities	$ -	$ -	$ -	$ -	$ -
Fund balances:					
Restricted for:					
Building additions	-	-	1,195,903	-	1,195,903
Debt service	-	-	-	207,199	207,199
Committed for:					
Capital outlay	88,110	-	-	-	88,110
Assigned for:					
Employee benefits	-	-	-	17,103	17,103
Capital outlay	-	596,809	-	-	596,809
Extracurricular activities	-	-	-	161,884	161,884
Budgetary stabilization	2,000,000	-	-	-	2,000,000
Unassigned	3,900,599	-	-	-	3,900,599
Total fund balances	5,988,709	596,809	1,195,903	386,186	8,167,607
Total liabilities and fund balances	$ 5,988,709	$ 596,809	$ 1,195,903	$ 386,186	$ 8,167,607

See notes to financial statements.

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

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

For the year ended August 31, 2026

	General Fund	Depreciation Fund
RECEIPTS		
Taxes:		
Property	$ 4,418,955	$ -
Motor vehicle	359,523	-
Penalties and interest on taxes	12,915	
Homestead exemption	185,471	-
Property tax credit	725,412	-
School tax credit	1,843,950	-
Pro-rate motor vehicle	19,959	-
Carline	2,264	-
Nameplate capacity tax	2,752	-
Public power district tax	6,145	-
Fines and licenses	39,446	-
State aid and grants	2,115,858	-
Federal grants	315,447	-
Interest income	162,761	10,493
Donations	64,064	-
Activity receipts	-	-
Student fees	2,089	-
Sale of assets/insurance proceeds	147,153	-
Other income	63,653	-
Transfers from other funds	-	-
Total receipts	10,487,817	10,493
DISBURSEMENTS		
Instruction	5,582,080	-
Special education programs	1,002,023	-
Summer school	27,608	-
Support services:		
Pupils	268,545	-
Special education	214,783	-
Staff	178,569	-
General administration	413,190	-
School administration	554,201	-
Business	183,113	-
Building and grounds	1,104,348	-
Pupil transportation	437,800	-
State categorical programs	148,709	-
Federal programs	269,038	-
Transfer to bond fund	353	-
Extracurricular activities	35,000	-
Total disbursements	10,419,360	-
Excess of receipts over disbursements	68,457	10,493
Fund balances - August 31, 2025	5,920,252	586,316
Fund balances - August 31, 2026	$ 5,988,709	$ 596,809

See notes to financial statements.

Building Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
$ 202,750	$ 393	$ -	$ 4,622,098
-	-	-	359,523
322	10		13,247
9,155	(353)	-	194,273
35,293	-	-	760,705
89,714	-	-	1,933,664
927	-	-	20,886
110	-	-	2,374
116	-	-	2,868
292	3	-	6,440
-	-	-	39,446
-	-	-	2,115,858
-	-	-	315,447
19,756	1,716	-	194,726
-	-	-	64,064
-	451,645	-	451,645
-	-	-	2,089
-	-	-	147,153
-	-	-	63,653
-	35,353	(35,353)	-
358,435	488,767	(35,353)	11,310,159
-	-	-	5,582,080
-	-	-	1,002,023
-	-	-	27,608
-	-	-	268,545
-	-	-	214,783
-	-	-	178,569
-	-	-	413,190
-	-	-	554,201
-	-	-	183,113
240,034	-	-	1,344,382
-	-	-	437,800
-	-	-	148,709
-	-	-	269,038
-	-	(353)	-
-	469,851	(35,000)	469,851
240,034	469,851	(35,353)	11,093,892
118,401	18,916	$ -	216,267
1,077,502	367,270		7,951,340
$ 1,195,903	$ 386,186		$ 8,167,607

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

STATEMENT OF NET POSITION - PROPRIETARY FUND -
MODIFIED CASH BASIS

August 31, 2026

	Nutrition Fund
ASSETS	
Cash	$ 96,203
LIABILITIES	-
NET POSITION	
Unrestricted	$ 96,203

See notes to financial statements.

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

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

For the year ended August 31, 2026

	Nutrition Fund
Operating receipts:	
Lunch sales	$ 232,503
Other income	13,707
Total operating receipts	246,210
Operating disbursements:	
Salaries and employee benefits	200,388
Food and food service supplies	260,801
Capital outlay	6,781
Other	4,860
Total operating disbursements	472,830
Operating disbursements in excess of receipts	(226,620)
Noncapital subsidies:	
Donations	23,169
State sources	1,590
Federal sources	154,154
USDA commodities	31,996
Total non capital susbsidies	210,909
Operating disbursements in excess of receipts and noncapital subsidies	(15,711)
Other nonoperating receipts:	
Interest income	738
Decrease in net position	(14,973)
Net position - August 31, 2025	111,176
Net position - August 31, 2026	$ 96,203

See notes to financial statements.

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

August 31, 2026

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

St. Paul Public Schools - District #1 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 other organization should be included. Therefore, the financial statements present the District as the primary government.

2. Basis of Presentation

During the year ended August 31, 2026, the District adopted GASB Statement No. 103, *Financial Reporting Model Improvements.* The adoption of Statement No. 103 resulted in presentation and disclosure changes only and did not have an effect on beginning net position.

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. These statements include the financial activities of the District. 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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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 noncapital subsidies and other nonoperating items.

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 certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

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. Right of use assets and related lease liabilities, as defined by GASB 87 and GASB 96, are not reflected in the accompanying modified cash basis financial statements.

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the modified cash basis of accounting.

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:

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

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.

Building Fund: Accounts for taxes levied and other revenue specifically maintained for future building purchases.

The other governmental funds consist of:

Bond Fund: The Bond Fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

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

Employee Benefit Fund: This fund accounts for monies specifically reserved by the General Fund to be used to unemployment claims or early retirement benefits.

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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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, Building Fund, and Depreciation Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various 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.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

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. 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 St. Paul Public Schools at August 31, 2025, upon which the 2025 levy was based, was $839,796,600.

The tax levy per $100 of assessed valuation of taxable property for the year ended August 31, 2026, was as follows:

General Fund	$ 0.852900
Building Fund	0.041496
	$ 0.894396

NOTE C – CASH

Cash

At August 31, 2026, the carrying value of the District's deposits was $7,056,603 and the bank balance was $7,266,331. For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

NOTE C – CASH, continued

***Cash,* continued**

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, 2026, were fully 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, 2026 consisted of the following:

Demand deposits and money market accounts	$	6,757,277
Certificate of deposit		299,326
	$	7,056,603

Summary of Carrying Values

The carrying values of cash shown above are included in the fund financial statements at August 31, 2026, as follows:

Carrying value:		
Cash	$	7,056,603
Included in the following fund financial statements captions:		
Statement of Net Position – Governmental Funds		
Cash	$	5,611,753
Cash restricted for building projects		1,141,455
Cash restricted for bond payments		207,192
Statement of Net Position – Proprietary Fund		
Cash		96,203
	$	7,056,603

NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by the County Treasurers for the School District at August 31, 2026. The receipts were transferred subsequent to the fiscal year ended August 31, 2026.

General Fund	$ 1,152,752
Building Fund	54,448
Bond Fund	7
Total cash with County Treasurers at August 31, 2026	$ 1,207,207

NOTE E – PENSION PLAN

Plan Description

St. Paul Public Schools 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, 2025, there were 265 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.

NOTE E – PENSION PLAN, continued

Plan Description, continued

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

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

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained 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, 2026, the District's total payroll for all employees was $5,882,915. Total covered payroll was $5,469,169. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

NOTE E – PENSION PLAN, continued

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, employees, 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.

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 8.0 percent from July 1, 2025, to June 30, 2026. The employee contribution was equal to 7.25 percent from July 1, 2026, to August 31, 2026. 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, 2026 was $435,837.

The State contributed an amount equal to 0.7 percent of the compensation of all members through June 30, 2026 and 0.0 percent July 1, 2026, to August 31, 2026. The contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liability (Asset)

At June 30, 2025, the District had a liability (asset) of $(2,678,970) for its proportionate share of the net pension liability. (This asset is not recorded in the accompanying modified cash basis financial statements.) The net pension asset was measured as of June 30, 2025, and the total pension asset used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 102.1% funded as of November 18, 2025, based on actuarial valuation report. The District's proportion of the net pension asset 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, 2025, the

NOTE E – PENSION PLAN, continued

Pension Liabilities, continued

District's proportion was 0.215665 percent, which is an increase of 0.035461 percent from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the District's allocated pension income was $821,819.

Actuarial Assumptions

The total pension liability in the June 30, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35 percent
Salary increases, including wage inflation	2.95-12.95 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	6.95 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 with MP-2019 modified to 75% of the ultimate rates.

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

The School Plan's post-retirement mortality rates for beneficiaries 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 with MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-1020 Non-Safety Disabled Mortality Table (static table).

NOTE E – PENSION PLAN, continued

Actuarial Assumptions, continued

The actuarial assumptions used in the July 1, 2025, 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, 2023. The experience study report is dated February 19, 2025.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2025, (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	24.0%	4.5%
Global Equity	22.0%	4.8%
Non-US Equity	11.5%	4.6%
Fixed Income	30.0%	3.0%
Private Equity	5.0%	7.1%
Real Estate	7.5%	4.0%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2025, was 6.95 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2019, through June 30, 2023. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

NOTE E – PENSION PLAN, continued

Discount Rate, continued

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually 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 2124.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.95 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

	Discount rate	District's proportionate share of net pension liability/(asset)
1% decrease	5.95%	$2,539,707
Current discount rate	6.95%	($2,678,970)
1% increase	7.95%	($6,957,050)

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 F – 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. The School District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the School District.

Settled claims in the past three years have not exceeded the coverages.

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, 2026, are held in the name of the School District. The underlying securities consist of money market accounts and certificates of deposit.

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 has two certificates of deposit totaling $299,326 with August 2026 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, 2026, the School District's deposits consisted of the following:

Financial Institution	Amount
Citizens Bank	$ 4,997,840
Homestead Bank	2,058,763
	$ 7,056,603

NOTE F – RISK MANAGEMENT, continued

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, 2026.

NOTE G – TAX ABATEMENTS

The District is subject to tax abatements granted by the City of St. Paul, who has entered into tax increment financing (TIF) agreements with various redevelopers. 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, 2026, is as follows:

Tax Abatement Program	Amount Abated During the Year
Tax Increment Financing	$128,420

NOTE H – SECTION 125 PLAN

The District has a Section 125 Cafeteria Plan for the benefit of its employees. At August 31, 2026, the Section 125 checking account had a balance of $16,869. The balance of unclaimed employee funds for the plan year as of August 31, 2026, was $6,953. The $9,916 remaining cash balance represents prior year employee forfeitures and accumulated interest income.

NOTE I – INTERFUND TRANSFERS

During the year ended August 31, 2026, the General Fund transferred $35,000 for activities support. The transfer to the Activity Fund was eliminated from the Total Governmental Funds column on page 14. The District also transferred $353 for bond support. The transfer to the Bond Fund was eliminated from the Total Governmental Funds column on page 14.

NOTE J – LEASE COMMITMENTS

On September 24, 2024, the District entered into a copier lease agreement with Eakes Office Solutions. The lease calls for 72 monthly payments of $2,300 beginning September 24, 2024 and ending on September 24, 2030.

On August 5, 2025, the District entered into a copier lease agreement with Eakes Office Solutions. The lease calls for 60 monthly payments of $277 beginning August 5, 2025 and ending on August 5, 2030.

On September 21, 2025, the District entered into a copier lease agreement with Eakes Office Solutions. The lease calls for 60 monthly payments of $105 beginning September 21, 2025 and ending on September 20, 2030.

The future minimum lease payments are as follows for the years ending August 31:

2027	$	32,183
2028		32,183
2029		32,183
2030		31,905
2031		2,300
	$	130,754

NOTE K – OTHER COMMITMENTS

On June 24, 2026, the District entered into a contract with Nippon Sanso Matheson Inc. for 12 welding booths to be constructed for $117,480. The work was expected to be completed by September 30, 2026.

NOTE L – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 23, 2026 the date on which the financial statements were available for issue.

SUPPLEMANTARY AND OTHER INFORMATION

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1100	Local property taxes	$ 7,091,000	$ 4,418,955	$ (2,672,045)
1115	Carline	3,000	2,264	(736)
1120	Public power district tax	6,500	6,145	(355)
1125	Motor vehicle	320,000	359,523	39,523
1140	Penalties and interest on taxes	-	12,915	12,915
1510	Interest income	160,000	162,761	2,761
1740	Fees	-	2,089	2,089
1910	Rent income	1,125	-	(1,125)
1911	Fines and licenses	-	4,780	4,780
1920	Donations	22,500	4,464	(18,036)
1921	Police court fines	-	259	259
1925	Private grants	-	59,601	59,601
1951	Miscellaneous revenue from other districts	-	3,000	3,000
1990	Other local receipts		89	89
		7,604,125	5,036,845	(2,567,280)
	County receipts:			
2110	County fines and license fees	30,533	34,408	3,875
2130	Other county sources	43,144	43,144	-
2210	ESU receipts	1,000	1,350	350
		74,677	78,902	4,225
	State receipts:			
3110	State aid	1,026,713	1,026,713	-
3120	Special education programs	735,000	762,558	27,558
3125	Special education transportation	20,000	29,274	9,274
3130	Homestead exemption	-	185,471	185,471
3131	Property tax credit	-	2,569,362	2,569,362
3133	Nameplate capacity tax	12,500	2,752	(9,748)
3180	Pro-rate motor vehicle	19,000	19,959	959
3400	State apportionment	157,500	177,415	19,915
3535	Payments for high ability learners	7,000	6,037	(963)
3541	Early childhood endowment grants		80,861	80,861
3551	Career education funds	89,250	-	(89,250)
3990	Other state receipts	31,000	33,000	2,000
		2,097,963	4,893,402	2,795,439
4000	Federal receipts	333,943	315,447	(18,496)
	Non-revenue receipts:			
5300	Sale of property	-	147,153	147,153
5690	Other non-revenue receipts	15,000	16,068	1,068
		15,000	163,221	148,221
	Total receipts	10,125,708	10,487,817	362,109
	DISBURSEMENTS			
1100	Regular instruction	5,405,089	5,582,080	176,991
1200	Special education	966,914	1,002,023	35,109
1300	Summer school	37,500	27,608	(9,892)
	Support services:			
2100	Pupil	289,363	268,545	(20,818)
2141-2190	Special education	239,528	214,783	(24,745)
2200	Instructional staff	184,604	178,569	(6,035)
2300	General administration	435,123	413,190	(21,933)
2400	School administration	540,208	554,201	13,993
2500	Business	207,721	183,113	(24,608)
2600	Building and grounds	1,128,438	1,104,348	(24,090)
2700	Pupil transportation	424,772	437,800	13,028
3400	Private categorical programs	-	36,030	36,030
3500	State categorical programs	107,115	112,679	5,564
6000	Federal programs	293,406	269,038	(24,368)
8000	Transfers to other funds	2,099,078	35,353	(2,063,725)
	Total disbursements	12,358,859	10,419,360	(1,939,499)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (2,233,151)	68,457	$ 2,301,608
	Fund balances - August 31, 2025		5,920,252	
	Fund balances - August 31, 2026		$ 5,988,709	
	Composition of fund balance:		8/31/2025	8/31/2026
	Cash		$ 4,812,734	$ 4,835,957
	County treasurer cash		1,107,518	1,152,752
	Total fund balance		$ 5,920,252	$ 5,988,709

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - DEPRECIATION FUND

Year Ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1510	Interest income	$ 15,000	$ 10,493	$ (4,507)
	DISBURSEMENTS			
2900	Capital outlay	608,498	-	(608,498)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (593,498)	10,493	$ 603,991
	Fund balances - August 31, 2025		586,316	
	Fund balances - August 31, 2026		$ 596,809	
	Composition of fund balance:		8/31/2025	8/31/2026
	Cash		$ 586,316	$ 596,809

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - BUILDING FUND

Year Ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1100	Local property taxes	$ 345,000	$ 202,750	$ (142,250)
1115	Carline	60	110	50
1120	Public power district tax	-	292	292
1140	Penalties and interest on taxes	-	322	322
1510	Interest income	1,825	19,756	17,931
		346,885	223,230	(123,655)
	State receipts:			
3130	Homestead exemption	-	9,155	9,155
3131	Property tax credit	-	125,007	125,007
3133	Nameplate capacity tax	-	116	116
3180	Pro-rate motor vehicle	400	927	527
		400	135,205	134,805
	Total receipts	347,285	358,435	11,150
	DISBURSEMENTS			
2610	Building improvements	1,448,051	240,034	(1,208,017)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (1,100,766)	118,401	$ 1,219,167
	Fund balances - August 31, 2025		1,077,502	
	Fund balances - August 31, 2026		$ 1,195,903	
	Composition of fund balance:		8/31/2025	8/31/2026
	Cash		$ 1,054,691	$ 1,141,455
	County treasurer cash		22,811	54,448
	Total fund balance		$ 1,077,502	$ 1,195,903

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

August 31, 2026

	Activity Fund	Employee Benefit Fund	Bond Fund	Total Other Governmental Funds
ASSETS				
Cash	$ 161,884	$ 17,103	$ 207,192	$ 386,179
Cash with County Treasurers	-	-	7	7
Total assets	$ 161,884	$ 17,103	$ 207,199	$ 386,186
LIABILITIES AND FUND BALANCES				
Liabilities	$ -	$ -	$ -	$ -
Fund balances:				
Restricted for:				
Debt service	-	-	207,199	207,199
Assigned for:				
Employee benefits	-	17,103	-	17,103
Extracurricular activities	161,884	-	-	161,884
Total fund balances	161,884	17,103	207,199	386,186
Total liabilities and fund balances	$ 161,884	$ 17,103	$ 207,199	$ 386,186

ST. PAUL PUBLIC SCHOOLS - DISTRICT #1
HOWARD COUNTY, NEBRASKA

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

For the year ended August 31, 2026

	Activity Fund	Employee Benefit Fund	Bond Fund	Total Other Governmental Funds
RECEIPTS				
Taxes:				
Property	$ -	$ -	$ 393	$ 393
Homestead exemption	-	-	(353)	(353)
Public power district tax	-	-	3	3
Penalties and interest on taxes	-	-	10	10
Activity receipts	451,645	-	-	451,645
Interest income	-	131	1,585	1,716
Transfers from other funds	35,000	-	353	35,353
Total receipts	486,645	131	1,991	488,767
DISBURSEMENTS				
Extracurricular activities	469,851	-	-	469,851
Receipts over disbursements	16,794	131	1,991	18,916
Fund balances - August 31, 2025	145,090	16,972	205,208	367,270
Fund balances - August 31, 2026	$ 161,884	$ 17,103	$ 207,199	$ 386,186

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
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Kyle R. Overturf
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Jamie L. Clemans
Travis L. Arnold
Grant M. Harden

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
St. Paul Public Schools - District #1
Howard 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 St. Paul Public Schools - District #1 as of and for the year ended August 31, 2026, 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 23, 2026. 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 St. Paul Public Schools – District #1'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 St. Paul Public Schools – District #1's internal control.

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

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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described below, that consider to be a significant deficiency.

- During our audit, we noted that key accounting duties were not adequately segregated due to limited staffing and the absence of a formal review process to offset the lack of segregation. As a result, there is an increased risk of errors, misappropriation of assets, or unauthorized transactions. The District should have internal controls requiring incompatible duties to be assigned to different individuals, or that effective compensating controls be implemented to reduce the risks noted above. We recommend management evaluate the current assignment of duties, and, where the segregation is not practical, implement documented compensating controls such as independent review of reconciliations, approval of transactions, periodic review of user access, and review of supporting documentation by someone independent of the transaction process.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Paul Public Schools - District #1'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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

St. Paul Public School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on St. Paul Public Schools – District #1's response to the findings identified in our audit and described above. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AMGL, P.C.
Grand Island, Nebraska
October 23, 2026

SCHOOL DISTRICT NO. 1
(ST. PAUL PUBLIC SCHOOLS)

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

August 31, 2026

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
Grant M. Harden

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
School District No. 1
St. Paul, Nebraska

Opinion

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for St. Paul Public Schools for the year ended August 31, 2026.

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 St. Paul Public Schools for NASB ALICAP premiums for the year ended August 31, 2026, 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 St. Paul Public Schools and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

The schedule of classification of payrolls by NCCI Codes and payrolls in total was prepared by St. Paul Public Schools 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.

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 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.

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In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Paul Public Schools' 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with generally accepted auditing standards, 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 St. Paul 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 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 St. Paul 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.

Report on the Audit of the Financial Statements

We have audited, 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, the financial statements of St. Paul Public Schools as of and for the year ended August 31, 2026, and our report thereon, dated October 23, 2026, expressed an unmodified opinion on those financial statements.

AMG, P.C.

Grand Island, Nebraska
October 23, 2026

SCHOOL DISTRICT NO. 1
(ST. PAUL PUBLIC SCHOOLS)

SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL
For the Year Ended August 31, 2026

Class Code		Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides and Clerical	$ 5,389,138
9101	Custodians, Cooks, and all other employees	302,824
7380	Bus Drivers	190,953
	Total Payroll	$ 5,882,915

*Total gross payroll before deductions.

SCHOOL DISTRICT NO. 1
ST. PAUL PUBLIC SCHOOLS

_____
Signature

_____
Date

AMGL
CPAs & Advisors

SHAREHOLDERS:
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Grant M. Harden

To the Board of Education
St. Paul Public Schools – District #1
St. Paul, 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 St. Paul Public Schools – District #1 for the year ended August 31, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *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 August 31, 2026. 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 St. Paul Public Schools – District #1 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, 2026. 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 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 clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. One audit adjustment increased the fund balance of the School District's Bond fund by $7. One audit adjustment did not change the net position of the Nutrition Fund. None of the misstatements detected as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 23, 2026.

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 of 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 St. Paul Public Schools as of August 31, 2026, we noted no extra 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 submitted detailed recommendations.

Other Matters

We were engaged to report on the nonmajor governmental fund combining statements, 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 and budgetary comparison scheduleswhich 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 St. Paul Public Schools 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 23, 2026

COMPUTER CONCEPTS

Chromebook Proposal

A PROPOSAL TO:

St. Paul Public Schools – Adam Patrick

November 5th, 2026



819 N. Diers Avenue Ste. 6

Grand Island, NE 68803

(308) 382-5500

www.CCIGI.com

HP Fortis G1m



- MediaTek Kompanio 520
- 4GB RAM
  - DDR5
- 32GB SSD HD
- 11.6” Screen
  - 1366 x 768
  - Non-Touchscreen
- ARM Mali-G52 MP3 Graphics
- Webcam
- HD 720p Camera with Privacy Shutter
- No Optical Drive
- Wi-Fi 6
- Bluetooth 5.3
- Non-Backlit Keyboard
- 2x USB-A (USB 3.2 Gen 1)
- 1x USB-C (USB 3.2 Gen 2) with PD and DisplayPort
- 1x HDMI 1.4
- 1x Headphone/microphone combo jack (3.5mm)
- 2.53 lbs.
- Chrome OS
- Jet Black
- 1 Year Warranty

Price: $269.00/device (Total Price: $14,795.00 for 55 total devices)

Order must be placed and shipped by November 30, 2026

Chrome Licenses - $30.00/license (Total Price: $1,650.00 for 55 licenses)

Computer Hardware, Inc.

1001 W. 2nd St
Hastings, NE 68901

QUOTE

H47871

10/19/26

SALESPERSON	PURCHASE ORDER#	REFERENCE#	SHIPPER:
Shayne Raitt			

BILLED TO:

ST. PAUL PUBLIC SCHOOLS
DON KLEINSASSER
1305 HOWARD AVE
Saint Paul, NE 68873

SHIPPED TO:

ST. PAUL PUBLIC SCHOOLS
DON KLEINSASSER
1305 HOWARD AVE
Saint Paul, NE 68873

	ITEM NUMBER	ITEM DESCRIPTION	QTY	PRICE	EXTENDED PRICE
001		BV0W8UT HP FORTIS G1 M11 4GB, 32GB 11.6INCH CHROME NOTEBOOK	55	$269.00	$14,795.00
002	CROSSWDISEDUNEW	GOOGLE CHROME OS MGT LIC+S EDU	55	$32.50	$1,787.50

Quote Good Up Through: 11/02/26

SUBTOTAL:	$16,582.50
SHIPPING:	$0.00
HANDLING:	$0.00
OTHER CHRAGES:	$0.00
TAX:	$0.00
TOTAL:	$16,582.50

Eakes office solutions

Prepared for:

St Paul Public School
Adam Patrick
adam.patrick@spwildcat.org
1305 Howard Ave
Saint Paul, NE
68873-1402, United States

Confidential Service Proposal for Business Cloud Communications Solutions Built for Education

Provided by:

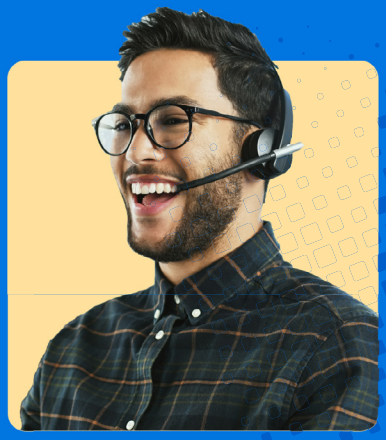
Christian Pohlenz
cpohlenz@eakes.com
308-270-7621

A Secure, AI-Powered Cloud Communication, Collaboration, and Productivity Platform for K-12 and Higher Education Institutions

Now with embedded support for Microsoft Teams—ideal for schools that standardize on Teams for collaboration.



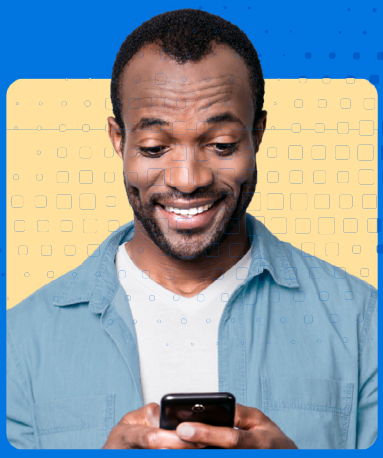
VOICE



CONTACT CENTER



VIDEO MEETINGS



CHAT/SMS



FILE COLLABORATION



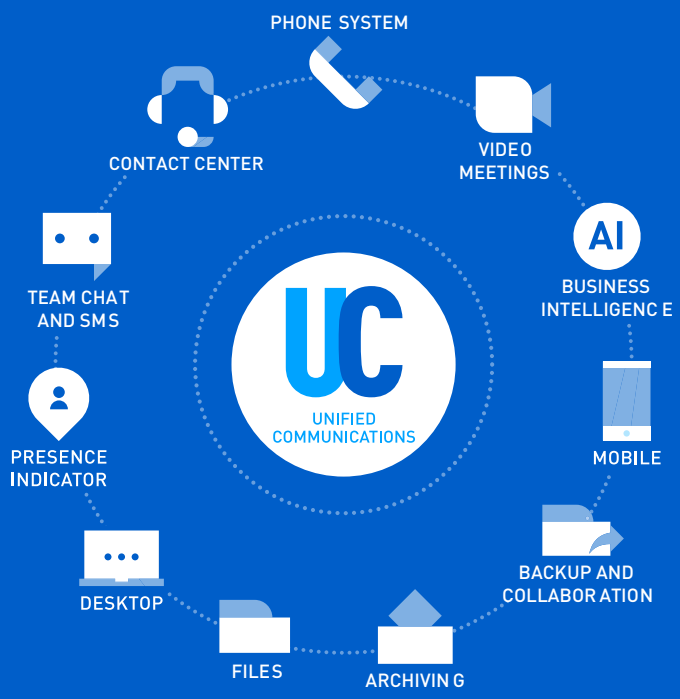
ARCHIVING

1 UNIFIED COMMUNICATIONS (UC)

All Your Business Communications – Integrated, Efficient, and Reliable



Our UC provides a complete communications platform tailored for education. From classroom to administration, enable seamless voice, chat, SMS, and video capabilities across devices. For schools using Microsoft Teams for collaboration, our UC offers a fully embedded Teams experience that enables calling and SMS directly within the Teams app. Teachers, staff, students, and parents can communicate and collaborate with confidence.



Best-in-Class Features:

- **PHONE SYSTEM AND HARDWARE:** Cloud-based with 100+ enterprise features, ideal for classrooms, offices, and paging. Includes excellent network call quality and uptime. System configuration and call reporting are managed from a single web-based portal with built-in Spam Call Protection. A variety of plug-and-play devices available, pre-configured to cater to your school's needs.
- **MOBILE + DESKTOP APPS:** Teachers and staff use the UC App for secure calling, texting, and meetings, and advanced voicemail features.
- **EMBEDDED MICROSOFT TEAMS INTEGRATION:** For schools that rely on Microsoft Teams, our UC can be embedded directly into the Teams interface—enabling calling, SMS, and more without leaving the app.
- **VIDEO MEETINGS:** Hold virtual parent-teacher conferences, staff meetings, or remo te learning sessions. Secure 720p HD audio/video meetings from a c onference room or remotely with screen sharing, interactive presentation tools , and an intelligent virtual assistant for transcriptions and meeting insights.

- **CHAT + SMS:** Communicate with parents and staff using private channels and SMS—without exposing personal numbers.
- **UC AI ASSISTANT:** Use built-in AI to help educators manage tasks using Generative AI to access information more easily and help with daily tasks right within the mobile and desktop app.
- **E911 COMPLIANCE:** UC plans with outbound PSTN calling support compliance with Kari's Law and RAY BAUM's Act by enabling direct 911 dialing, transmitting a valid callback number, providing a dispatchable location, and notifying designated personnel when 911 is dialed.
- **TRIPLE SHIELD SECURITY:** Protection for users and data from potential cyber threats with our secure datacenters, certified security team, encryption, password management, and 2FA.

ALL UC & CC LICENSES INCLUDE 30-DAYS ROLLING ARCHIVING RETENTION

Have continual historical access to your company's last 30 days of UC calls, video meetings, texts, chats, SMS, and Contact Center communications free as part of your UC and CC solution https://go.serverdata.net/30-days-free-archiving/

2 ADVANCED CUSTOMER COMMUNICATIONS FOR EDUCATION

Support centralized communication across your district or campus, including attendance hotlines, registration offices, help desks, and parent engagement centers

Our AI-powered communications solution for education helps schools of all sizes drive more responsive, informed, and engaging interactions. Connect with people across the communication channels they prefer, using our easy-to-use solution for professionals, supervisors, and administrators – anywhere, any time.

School or Campus Communication Management Included with our UC:

- **SMART CALL QUEUES:** Ensure parents, students, and staff never get a busy signal. Communicate expected wait times.
- **ADVANCED HUNT GROUPS:** Direct inbound calls to appropriate departments or school offices.
- **REAL-TIME DASHBOARDS:** Track live performance data against your service level agreement (SLA) including total active calls, calls in queue, average hold and handle time.
- **CALL MONITORING & REPORTS:** Enable quality assurance, parent/student dispute resolution, and compliance reviews.

3 INTELLIGENT CONTACT CENTER FOR EDUCATION

We enhance communication across your school, district, or campus—before, during, and after each interaction—with AI-powered tools that improve responsiveness, consistency, and efficiency

Before the Interaction

Prepare your teams with smart tools that proactively manage outreach and reduce communication gaps.

- **OMNICHANNEL COMMUNICATIONS:** Support voice, webchat, SMS, email, and WhatsApp from one interface.
- **AUTOMATED SCHOOL OUTREACH:** Deliver proactive updates, alerts, or reminders via text, email, or voice.
- **SELF-SERVICE VOICE & AI CHAT:** Allow parents or students to get answers about schedules, closures, or policies without staff intervention.
- **SIS & CRM INTEGRATIONS:** Connect to your student information or case management systems to route inquiries and personalize responses.
- **INTELLIGENT CONTACT ROUTING:** Direct parents, students, or staff to the right school contact based on their input.

During the Interaction

Support staff with AI-driven tools that enhance live engagement and improve communication outcomes.

- **SINGLE APP FOR ALL COMMUNICATIONS:** Staff manage conversations and collaborate with colleagues in one platform.
- **AI AGENT ASSIST:** Real-time transcription, live sentiment insight, and quick access to school-specific knowledge.
- **MICROSOFT TEAMS EMBEDDED SOLUTION:** Access full capabilities within your existing Teams environment.



After the Interaction

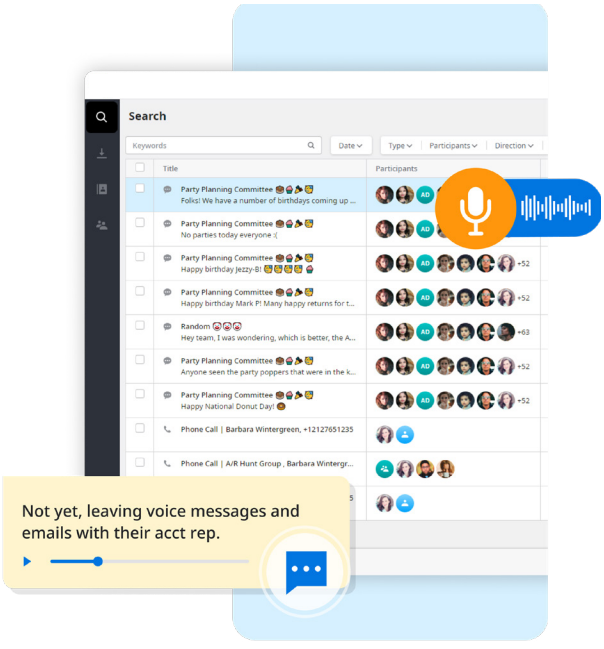
Capture insights and ensure compliance with education-friendly tools.

- **AI TRANSCRIPTION & REDACTION:** Post-call automation of transcripts and redaction of sensitive data (PII, PHI, PCI) for compliance.
- **AI RECAP:** Auto-generate call summaries for follow-up or supervisor review.
- **AI AGENT EVALUATOR:** Track tone, trends, and metrics to support quality assurance.
- **ADVANCED REPORTING & ANALYTICS:** Visualize performance and response trends across communication channels.

4 ADD ARCHIVING FOR UC AND CONTACT CENTER

Help protect institutional records and support compliance efforts with applicable state and federal regulations, including FERPA and HIPAA, by preserving communications data in a secure, searchable archive

Best-in-Class Features:



- **AUTOMATED DATA CAPTURE:** Record calls, voicemails, texts, video meetings, and chats without manual intervention.
- **FAST SEARCH:** Locate records quickly for audits, investigations, or parent complaints.
- **INTEGRATION:** Works across UC and Contact Center platforms including Microsoft Teams, with the ability to archive Teams chats and video meetings.
- **RETENTION POLICIES:** Store data for up to 10 years based on school policy or legal requirements.
- **SECURITY:** Multi-layer encryption, 2FA, role-based access, and audit trails.
- **EDISCOVERY:** Place legal holds and export records for compliance teams or legal counsel.
- **DATA RESIDENCY:** Choose where your data is stored—U.S., Canada, or EU datacenters.

Prepared for

St Paul Public School
Adam Patrick
adam.patrick@spwildcat.org
1305 Howard Ave
Saint Paul, NE
68873-1402, United States

Provided by

Christian Pohlenz
cpohlenz@eakes.com
308-270-7621

Summary of services

Description	Customer total One-time	Monthly
Services		
Unified Communications Services	$20.00	$768.94
Equipment	$8,598.96	
Shipping	$277.88	
Subtotal	$8,896.84	$768.94
Surcharges & Other fees		$191.52
TOTAL	**$8,896.84** One-time	**$960.46** Monthly

Details

Main location 1305 Howard Ave, Saint Paul, Nebraska 68873-1402

Description	Quantity	Unit price	Customer total One-time	Monthly
Unified Communications Services				
Educator Bundle For Educators/instructors, includes Cloud PBX with unlimited local and long-distance calling, calls to 23 countries, connection of up to 5 phone devices, including mobile and desktop apps, voicemail with transcription, Chat, SMS/MMS (500 included, overage rates apply), File Sharing (5 GB/user), Video Meetings (up to 25 participants) and 1-year Archiving. One Classroom license provided for free with Educator Bundle. SMS functionality is restricted to the US, Canada, and Puerto Rico.	35	$11.49		$402.15

Notes:
• Your first bill may look different than other bills. It may include: (1) one-time fees and prorated charges for new services added during the prior month, (2) full charges for the next month, (3) applicable usage charges, as well as (4) associated taxes and fees.
• Hardware provided on promotion is amortized over a 12-month period. Penalties on hardware for early cancellation of an account are calculated based on the percentage of the term remaining at the time of cancellation.
• Shipping charges may be estimates only and are subject to change. Actual shipping charges will be calculated at the time the order is placed.
• Taxes and fees are based on service address and can differ by address.

			Customer total	
Description	Quantity	Unit price	One-time	Monthly
Education Admin For Education Administration and Staff, includes advanced Cloud PBX with unlimited local and long-distance calling, calls to 33 countries, connection of up to 5 phone devices, including mobile and desktop apps, voicemail with transcription, Chat, SMS/MMS (500 included, overage rates apply), File Sharing (50 GB/user), CRM integrations, AI capabilities, Advanced Hunt Groups and Queuing, Video Meetings (up to 100 participants) and 1-year Archiving. SMS functionality is restricted to the US, Canada, and Puerto Rico.	20	$16.49		$329.80
Archiving: 30 Days Retention For access to 30 days of historical UC data for the lifetime of the account	55	Free	Free	Free
Local Number Porting Fee	4	$5.00	$20.00	
Fax Line Used to enable fax machines, unlimited outbound local fax calls.	1	$36.99		$36.99
Equipment				
 Yealink T34W PoE 4-line IP phone with 2.4" color display, Wi-Fi, USB, and PoE. No PSU included; optional 5V 1.2A PSU sold separately.	92	$69.99	$6,439.08	
 Yealink T74W PoE The Yealink T74W is a high-end business IP phone designed for managers and professionals. It delivers ultra-HD audio, a large color display, and advanced wireless connectivity for a premium calling experience in modern office environments. Does not come with a Power Supply Unit (PSU). Optional 5V 2A PSU sold separately.	12	$179.99	$2,159.88	
Shipping				
617 W 3rd St, Grand Island, Nebraska 68801-5946	—	—	$277.88	
Taxes & Fees				
Surcharges & Other fees	—	—		$191.52
Total - Main location			**$8,896.84**	**$960.46**

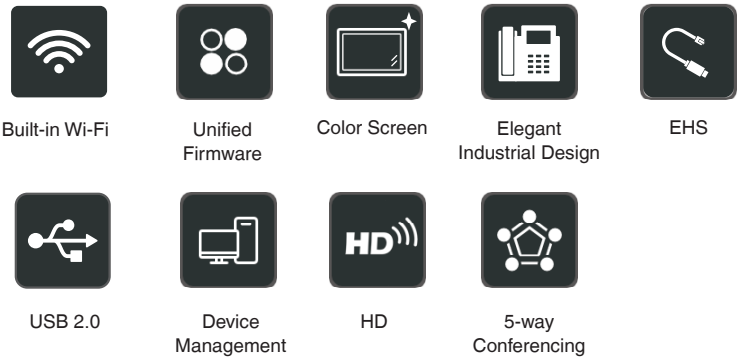
Notes:
• Your first bill may look different than other bills. It may include: (1) one-time fees and prorated charges for new services added during the prior month, (2) full charges for the next month, (3) applicable usage charges, as well as (4) associated taxes and fees.
• Hardware provided on promotion is amortized over a 12-month period. Penalties on hardware for early cancellation of an account are calculated based on the percentage of the term remaining at the time of cancellation.
• Shipping charges may be estimates only and are subject to change. Actual shipping charges will be calculated at the time the order is placed.
• Taxes and fees are based on service address and can differ by address.

Yealink

SIP-T34W

Entry-level IP Phone with 4 Lines & Color LCD

An entry-level color screen IP phone with high performance, Yealink SIP-T34W offers support for 4 lines and includes local 5-way conferencing. For its fashionable appearance as well as an extra-large 320x240-pixel color display with backlight, it brings comfortable operation experience and clear visual experience for users. With the built-in dual-band 2.4G/5G Wi-Fi, the T34W ensures you to keep up with the latest wireless technology and gain an advantage in the future wireless era. Additionally, it features a USB 2.0 port that provides seamless connectivity with Yealink wired USB headsets and Bluetooth headsets (via Yealink BT50/BT51A Bluetooth adapters). Designed with a new powerful chip, it helps greatly improved work efficiency. Additional features include a dual-port Gigabit Ethernet with integrated PoE, EHS35 support for Yealink wireless headset, and adjustable multi-angle stand support. These features allow the SIP-T34W to be a high-quality but cost-effective classic IP phone that maximizes productivity in both small and large office environments.





Key Features and Benefits

Stronger Performance, More Possibilities

Equipped with powerful chip, the T3 series owns a stronger computing ability and more upgraded functions, which ensures a higher productivity and smoother office experience. Due to great performance, T3 series is capable to extend more services for different business demands.

Superior HD Audio, Better Communication

The Yealink T3 series provides distraction-free communications with industry leading Smart Noise Filtering Technology, which delivers excellent sound quality without extraneous noises and allows fluent conversations.

Wireless Trasnsmission

In order to adapt to the upcoming era of 5G Wi-Fi, the SIP-T34W is equipped with dual-band Wi-Fi (Dual band). 5G Wi-Fi offers better anti-interference capabilities and faster speeds, allowing you to stay ahead in a busy data environment.

High Expandability

The SIP-T34W features strong expandability with its integrated USB 2.0 interface, providing seamless connectivity with Yealink wired USB headsets and Bluetooth headsets (via Yealink BT50/BT51A Bluetooth adapters).

All in One Platform, Convenient Management

Proven reliability and integrations for Yealink Device Management Platform, installed the unified firmware, T3 series is simple to deploy and manage, which allows a significant reduction in the operation and maintenance cost.

- Built-in dual band 2.4G/5G Wi-Fi (802.11a/b/g/n/ac)
- USB 2.0 port for wired USB headsets/Bluetooth headsets
- Yealink HD Voice
- 2.4” 320 x 240-pixel color display with backlight
- Dual-port Gigabit Ethernet
- PoE support
- Up to 4 SIP accounts
- Local 5-way conferencing
- Support EHS Wireless Headset
- Unified Firmware
- Support YDMP/YMCS
- Stand with 2 adjustable angles
- Wall mountable
- Handset with hall switch

Yealink

Specifications

Audio Features

- HD voice: HD handset, HD speaker
- Smart Noise Filtering
- Wideband codec: G.722
- Narrowband codec: PCMU (G.711μ), PCMA (G.711A), G.723.1, G.729, G.729A, G.729B, G.729AB, G.726, iLBC
- DTMF: In-band, Out-of-band (RFC 2833) and SIP INFO
- Full-duplex hands-free speakerphone with AEC
- VAD, CNG, AEC, PLC, AJB, AGC

Phone Features

- 4 VoIP accounts
- Call hold, mute, DND
- One-touch speed dial, hotline
- Call forward, call waiting, call transfer
- Group listening, SMS, emergency call
- Redial, call return, auto answer
- Local 5-way conferencing
- Direct IP call without SIP proxy
- Ring tone selection/import/delete
- Set date time manually or automatically
- Dial plan
- XML Browser, action URL/URI
- Integrated screenshots
- RTCP-XR, VQ-RTCPXR
- Built-in dual band Wi-Fi:
  - Network standard: IEEE802.11a/b/g/n/ac
  - Transmission rate: Up to 433Mbps (dynamic)
  - Frequency range: 2.4GHz/5.0GHz
- USB port (2.0 compliant) for: Yealink wired/Bluetooth headsets
- Enhanced DSS Key

Directory

- Local phonebook up to 1000 entries
- Blocklist
- XML/LDAP remote phonebook
- Smart dialing
- Phonebook search/import/export
- Call history: dialed/received/missed/forwarded

IP-PBX Features

- Busy Lamp Field (BLF), Bridged Line Appearance (BLA)
- Anonymous call, anonymous call rejection
- Hot-desking, voice mail
- Flexible seating
- Call park, call pickup
- Executive and Assistant
- Centralized call recording
- Visual voice mail
- Call recording

Display and Indicator

- 2.4" 320 x 240-pixel color display with backlight
- 16 bit depth color
- LED for call and message waiting indication
- Dual-color (red or green) illuminated LEDs for line status information
- Wallpaper
- Intuitive user interface with icons and soft keys
- Multilingual user interface
- Caller ID with name and number
- Screensaver
- Power saving

Feature keys

- 4 line keys with LED
- 4 line keys can be programmed up to 12 paper-less DSS keys (4-page view)
- 5 features keys: message, headset, redial, mute, hands-free speakerphone
- 6 navigation keys
- Volume control keys

Interface

- Dual-port Gigabit Ethernet
- Power over Ethernet (IEEE 802.3af), class 2
- 1 x RJ9 (4P4C) handset port
- 1 x RJ9 (4P4C) headset port

Other Physical Features

- Color: Classic Grey
- Wall mountable
- External Yealink AC adapter
  AC 100-240 V input and DC 5 V/1.2 A output
- Power consumption (PSU): 1.65-2.94 W
- Power consumption (PoE): 2.33-3.35 W
- Dimension (W × D × H × T): 212 × 186 × 146 × 42 mm
- Operating humidity: 10-95%
- Operating temperature: -10 to +45°C (+14 to 113°F)
- Storage temperature: -30 to +70°C (-22 to +158°F)

Management

- Configuration: browser/phone/auto-provision
- Auto provision via FTP/TFTP/HTTP/HTTPS for mass deploy
- Auto-provision with PnP
- Zero-sp-touch, TR-069
- Phone lock for personal privacy protection
- Reset to factory, reboot
- Package tracing export, system log

Network and Security

- SIP v1 (RFC2543), v2 (RFC3261)
- Call server redundancy supported
- NAT traversal: STUN mode
- Proxy mode and peer-to-peer SIP link mode
- IP assignment: static/DHCP
- HTTP/HTTPS web server
- Time and date synchronization using SNTP
- UDP/TCP/DNS-SRV (RFC 3263)
- QoS: 802.1p/Q tagging (VLAN), Layer 3 ToS DSCP
- SRTP for voice
- Transport Layer Security (TLS 1.3)
- HTTPS certificate manager
- AES encryption for configuration file (AES256)
- Digest authentication
- OpenVPN, IEEE802.1X, L2TP VPN
- IPv6
- LLDP/CDP/DHCP VLAN
- ICE
- WPA2/WPA3
- Secure boot
- GARP (Generic Attribute Registration Protocol)

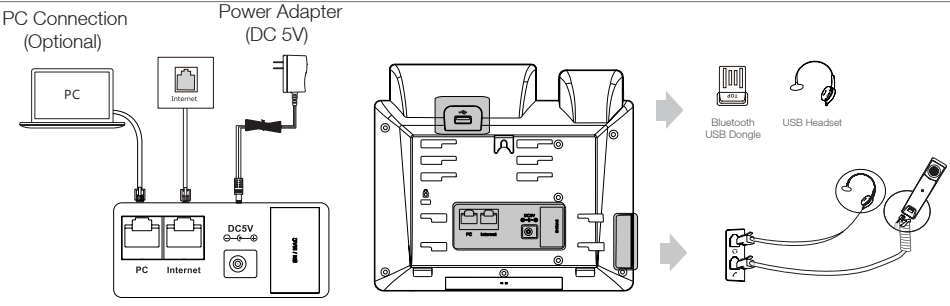
Package Features

- Package content:
  - Yealink SIP-T34W IP phone
  - Handset with handset cord
  - Ethernet Cable (optional)
  - Stand (not applicable to US wall plate Standard)
  - Quick Start Guide
  - Power Adapter (optional)
- Qty/CTN: 10 PCS
- N.W/CTN: 10.286 kg
- G.W/CTN: 11.236 kg
- Giftbox size: 238 × 210 × 103 mm
- Carton Meas: 535 × 443 × 250 mm

Compliance

CE FC REACH ISO 9001

3CX broadsoft metaswitch



Learn More

To find out how Yealink solutions can help your organization, visit us at www.yealink.com or mail to sales@yealink.com.

About Yealink

Yealink (Stock Code: 300628) is a global-leading provider of Unified Communication & Collaboration Solutions specialized in video conferencing, voice communications, and collaboration, dedicated to helping every person and organization embrace the power of "Easy Collaboration, High Productivity".

With best-in-class quality, innovative technology, and user-friendly experiences, Yealink is one of the best providers in more than 140 countries and regions, ranks No.1 in the global market share of IP Phone, and is the Top 5 leader in the video conferencing market (Frost & Sullivan, 2021).

For more information about Yealink, click here.

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Technical Support

Visit Yealink WIKI (http://support.yealink.com/) for firmware downloads, product documents, FAQ, and more. For better service, we sincerely recommend you to use Yealink Ticketing system (https://ticket.yealink.com) to submit all your technical issues.

YEALINK(XIAMEN) NETWORK TECHNOLOGY CO.,LTD.
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Yealink SIP-T74W Datasheet

Multifunctional SIP Phone, Excellent Voice Communication

The T74W IP phone is a high-end color screen business phone designed for management and professionals. It has a more business-like appearance and a high-definition TFT color screen, giving users a lifelike visual experience. The redesigned appearance of Yealink's new T74W makes the phone more fashionable, thinner, and more in line with modern aesthetic standards. Yealink T74W uses a Hall switch handset to make the office environment quieter. At the same time, T74W has ultra-high-definition, gorgeous sound quality and supports broadband audio codec, providing users with realistic audio call effects. In addition, T74W has a built-in Bluetooth 5.0 module and dual-band 2.4G/5G Wi-Fi 6 modules, allowing you to keep up with the latest technology and gain an advantage in the future wireless era. T74W supports a USB 2.0 interface, USB headset, and USB recording functions; you can choose according to your needs. The T74W adopts a TEE hardware encryption solution, providing you with a more secure storage experience. At the same time, it improves the performance of the phone, bringing you more flexible interoperability and a better collaboration experience. The T7X series better builds the Yealink ecosystem and is compatible with more Yealink headsets. The phone supports headset configuration and headset upgrades through LCD and supports Yealink headsets with a wearing detection function for intelligent channel switching.





Key Features and Benefits

- TEE hardware encryption solution
- Dual system function
- T7X Auto-P template unified
- Unified firmware for T7X series (T73U, T73W, T74U, T74W, T77U), T85W, and T87W
- Up to 16 SIP accounts
- PoE support
- Headset, EHS support
- Built-in Bluetooth, Wi-Fi
- Supports color-screen expansion modules
- Stand with 2 adjustable angles
- Wall mountable
- Handset with hall switch

Ultra-HD Sound Quality

The Yealink T7X series phones offer higher definition and superior quality, making communication easier. To ensure user comfort during long calls and effective hearing protection, Yealink has carefully created an ultra-high-definition sound quality solution from the handset, speaker, hands-free, and sound cavity. The sound coding format supported by T74W, as a completely open and highly versatile audio codec, provides higher-definition audio call quality and a better voice call experience compared to other narrowband codecs, even when the phone network is unstable. Additionally, T74W uses the HAC handset to help people with hearing impairments use the phone better.

High Security and Compatibility

T74W adopts the latest network security technology, supporting SRTP and TLS call encryption, 802.1x media access control, MD5 and MD5-Sess-based authentication, AES security profile, and other perfect security protection

mechanisms to avoid hacker attacks. It is widely compatible with third-party SIP devices and leading SIP platforms. In addition, T74W supports a dual system function, which can back up your phone system in advance to avoid system crashes caused by upgrade failure, thus providing you with enterprise-level system protection. The T7X series also supports a security center function to ensure your phone is more secure, with high-sensitivity functions and data supporting user individual control and one-click disconnection.

Customizability and Scalability

T74W not only has Gigabit PoE dual network ports for PoE power supply but also features a USB port for easy integration with USB headsets and USB recording. You can choose based on your needs. T74W supports five pages of page turning and can accommodate up to 50 programmable buttons; in addition, T74W can cascade up to 3 color screen expansion units, expanding to 234 programmable buttons to save operation time and achieve efficient office work effectively.

Easy Installation and Deployment

You can use Yealink RPS (Redirection and Provisioning Service) and the Boot mechanism to achieve fast and efficient deployment. Users do not need to manually configure and upgrade the phone. They only need to power on and connect to the Internet, and the phone will complete automatic deployment, saving a lot of time and cost, and achieving true "Zero Touch Provisioning." In addition, Yealink T7X series IP phones (including T73U, T73W, T74W, and T74U) all use the same firmware, which greatly simplifies management and maintenance costs and facilitates management, upgrades, and maintenance.

Wireless Data Transmission

Yealink T74W has a built-in Bluetooth 5.0 module, supports Bluetooth headsets, and can connect to mobile phones via Bluetooth for phone address book matching. To adapt to the upcoming 5G Wi-Fi era, T74W has built-in dual-band Wi-Fi 6. 5G Wi-Fi offers better anti-interference and faster speed, allowing you to

be one step ahead in the busy data torrent. Additionally, T74W can be used with the Yealink video conferencing soft terminal to share content from the computer to the remote end, providing the ultimate content-sharing experience.

TEE Hardware Encryption Solution

T74W uses the TEE hardware encryption solution, which can provide you with a more secure data storage experience.

Specifications

Specifications	Description
Audio Features	• HD voice: HD handset, HD speaker • Hearing aid compatible (HAC) handset • Acoustic Shield • Smart Noise Filtering • Audio codec: AMR-WB (optional), G.722 • Narrowband codec: AMR-NB (optional), PCMU (G.711μ), PCMA (G.711A), G.723.1, G.729, G.729A, G.729B, G.729AB, G.726, iLBC • DTMF: In-band, Out-of-band (RFC 2833) and SIP INFO • Full-duplex hands-free speakerphone with AEC • VAD, CNG, AEC, PLC, AJB, AGC
User Interface	• LCD screen • 4.3-inch 480x272 resolution screen • Support wallpaper and screen saver • Incoming calls and unread message indicator lights • Intuitive user interface • Multilingual user interface • Caller ID display of name, number, and photo • Supports both dark and light themes
Phone Features	• 16 VoIP accounts • One-touch speed dial, hotline, mute, DND • Call hold, call forward, call waiting, call transfer • Group listening • Emergency call • Redial, call return, auto answer • 10-way conferencing

	• Direct IP call without SIP proxy • Ring tone selection/import/delete • Set date time manually or automatically • Dial plan, action URL/URI • XML Browser, XML Push • RTCP-XR (RFC3611) • Custom DSS Key • Accessibility features
Directory	• Local phonebook up to 1000 entries • Blocklist • XML/LDAP remote phonebook • Google Contacts • Smart dialing • Contacts search/import/export • Call history: All records/dialed/received/missed/forwarded calls
IP-PBX Features	• Busy Lamp Field (BLF), Bridged Line Appearance (BLA) • Anonymous call, anonymous call rejection • Message Waiting Indicator (MWI) • Voice messages, call park • Call pickup, intercom, multicast • Music on hold • Call recording, mobile office, chief assistant • Server-based recording function • Visual mailbox user interface
Display and Indicator	• LED for call and message waiting indication • Account status information red and green dual color indicator light • Intuitive user interface with icons and soft keys • Multilingual user interface • Caller ID with name and number • Screensaver • Power saving
Feature keys	• 10 linekeys with LED keys(up to 50 dsskeys, 5 pages) • 4 touch buttons: message, headset, mute, pagination (mute/ headset/pagination button with indicator light)

	• 4 function keys: call hold, call transfer, redial, hands-free • 2 volume control keys • 6 navigation keys
Interface	• Dual-port Gigabit Ethernet • 1 x USB 2.0 interface (phone side): - USB flash drive - Connecting a USB headset - Connecting to the color screen expansion module - Wireless Headset Adapter EHS40 • 1 x Security keyhole • 1 x RJ9 (4P4C) handset interface • 1 x RJ9 (4P4C) Headset jack • 1 x 5V power port • USB interface (compatible with 2.0): - Support Yealink Bluetooth headsets via BT51 - Supports connecting Yealink Bluetooth headset BH71/BH71 Workstation/BH71 Workstation Pro/BH72/BH76 via BT51 - USB recording - USB headset - Expansion module EXP55, can support up to 3 color screen expansion module cascaded - Wireless Headset Adapter EHS40 • Support USB or Bluetooth connection to Yealink CP900/CP700 and UH38, USB connection to UH34/UH36/ UH37: - Basic functions: answer/end/mute call - Advanced functions: sound quality optimization/redial/call hold/volume adjustment two-way synchronization/multi-way call control
Management	• Configuration: browser/phone/auto-provision • Auto provision via FTP/TFTP/HTTP/HTTPS for mass deployment • Auto-provision with PnP • Broadsoft device management • Zero-Sp-Touch, TR-069 • Phone lock for personal privacy protection • Reset to factory, reboot • Package tracing export, system log

	• Support Yealink Device Management Platform (YDMP/YMCS)
Network and Security	• Built-in Dual-Band Wi-Fi: - Network standard: IEEE802.11a/b/g/n/ac/ax - Frequency band: 2.4GHz/5.0GHz • Built-in Bluetooth 5.0: - Connecting Bluetooth headset - Connect your phone - Connect headset and phone at the same time - Connect to PC as PC peripheral • IPv4/IPv6 • SIP v1 (RFC2543), v2 (RFC3261) • Call server redundancy supported • NAT traversal: STUN mode • Proxy mode and peer-to-peer SIP link mode • IP assignment: static/DHCP • HTTP/HTTPS web server • Time and date synchronization using SNTP • UDP/TCP/DNS-SRV(RFC 3263) • QoS: 802.1p/Q tagging (VLAN), Layer 3 ToS DSCP • Support SRTP protocol • Transport Layer Security (TLS 1.3) • HTTPS certificate manager • AES encryption for configuration file (AES256) • Supported authentication mechanisms: MD5/SHA1/SHA224/SHA256/SHA384/SHA512 • OpenVPN, IEEE802.1X, L2TP VPN • LLDP/CDP/DHCP VLAN, ICE • WPA2/WPA3 • Secure boot • GARP (Generic Attribute Registration Protocol) • TEE hardware encryption solution
Other Physical Features	• Operating environment humidity: 5% - 90% • Operating temperature: -10 to +45 ° C (+14 to 113 ° F) • Storage temperature: -30 to 70°C • Support PoE power supply (IEEE 802.3af), class 2 • Power adapter (optional): AC 100-240V input, DC 5V/2A output • USB output current: 5V/500mA

	• Power consumption (PSU): 1.30 W-1.50 W • Power consumption (PoE): 1.516 W-1.824 W • Dimension (W*D*H*T): 235.0 mm*167.5 mm*214.8 mm*55.1 mm
Package Features	• Package content: - Yealink T74W IP phone - Handset with handset cord - Ethernet Cable (2m CAT5E UTP Cable) - Stand - Quick Start Guide - Power Adapter (Optional) - Wall Mount Bracket (Optional) • Qty/CTN: 5 PCS • N.W/CTN: 5.98 kg • G.W/CTN: 6.656 kg • Giftbox size: 258 mm*247 mm*99 mm • Carton Meas: 515 mm* 254 mm*274 mm
Compliance	CE FC RoHS REACH ISO 9001 broadsoft 3CX Genesys metaswitch Asterisk® Compatible

HEARTLAND COMMUNICATIONS

HEARTLAND COMMUNICATIONS
Phone: 402-910-4800

Date: 10/15/26
Job Number: 3084972511

PROPOSAL

ST. PAUL HIGH SCHOOL
1305 HOWARD AVE.
ST. PAUL NE 68873 CONTACT: DON KLEINSASSER

Job Description: INSTALLATION OF ESI -200 COMMUNICATION SERVER TELEPHONE SYSTEM EQUIPPED FOR 30 LINES, 104 DIGITAL PORTS, 4 ANALOG, 16 PRT/600HR. VMAIL, **2 YEAR WARRANTY ON ALL ESI PARTS AND 1 YEAR ON ALL LABOR**

Materials

Quantity	Description	Price	Total
1	ESI-200 BASE CABINET WITH 7 SLOTS, 16 PORT/600HR.VM		
5	ESI CS 612 PORT CARD - 6 LINES X 12 DIGITAL PORTS		
3	ESI CS D12 PORT CARD -12 DIGITAL PORTS		
1	ESI CS-684 PORT CARD - 6 LINES X 8 DIGITAL 4 ANALOG		
1	ESI ASC CARD & LICENSE FOR VOICEMAIL TO EMAIL		
100	ESI 48KEY DISPLAY SPEAKERPHONES		
3	ESI 60 BUTTON DSS CONSOLES		
1	CALLER ID INTERFACE		
1	BUILT IN MUSIC ON HOLD INTERFACE		
1	BUILT IN ACD - AUTOMATIC CALL DISTRIBUTION		
1	ESI EXPANSION CABINET - 7 UNIVERSAL SLOTS		
5	66-M150 PUNCH DOWN BLOCKS FEMALE TO FEMALE		
10	25 PAIR AMPHENOLS - MALE/MALE		
		*Materials Total**	

Labor

Hours	Description	Price	Total
	LABOR TO INSTALL BASE CABINET, VOICEMAIL,		
	SYSTEM SETUP, PROGRAMMING, AND TRAINING		
	LABOR TO INSTALL NEW AMPHENOLS AND TERMINATION		
	BLOCKS.		
	ALL PHONES WILL USE EXISTING WIRING		
1	**TOTAL MATERIALS & LABOR**	$19,795.00	$19,795.00
		*Labor Total**	$19,795.00
		Total Proposal	**$19,795.00**

THIS PROPOSAL IS VALID IS FOR A PERIOD OF 30 DAYS
**does not include tax*

ACCEPTANCE SIGNATURE _____

AUTHORIZED SIGNATURE STEVE RERUCHA - OWNER
(Heartland Representative)

"Solutions and Service You Can Trust"
Over 20 Years Experience in the Telecommunications Industry!

Proposal For St. Paul High School

Prepared By Lisa Douglas
ldouglas@esi-estech.com
(972) 755-9987

Presented By Steve Rerucha
sjr@windstream.net
(402) 910-4800

Offer of Services and Equipment on **10/09/2026** for **St. Paul High School**

ESI is excited to partner with you and Steve Rerucha to provide the following proposal for communications equipment and services . The charges for this proposal include:

A one-time charge of:	**$ 15934.00**	
Monthly payment of:	**$ 744.83**	for 60 months

ESI is pleased to provide you with this proposal for ESI's eCloud PBX™, an award-winning cloud-hosted communication system that leverages the reach and scale of the internet to fuel your business success.

- ESI's broad portfolio of phones, smartphone and PC-softphone applications make it easy for users to connect from wherever they are whenever they want
- eCloud integrates with platforms like MS Teams, Clio, Google, and Outlook to deliver a professional communications experience
- eCloud's complete set of advanced features power organizations with easy-to-use tools that improve their customer service and communications.

The optimized and encrypted cloud infrastructure used by ESI's eCloud delivers maximum uptime and reliability to ensure safe and secure communications that will drive your communications needs for years to come.

Best regards,

Steve Rerucha

Please read ESI's Terms and Conditions and place your initials in the box to the right to affirm that you have accepted, and agreed to these terms:

To accept this proposal, simply to indicate your acceptance of this proposal.

Authorized Name: _____

Authorized Signature: _____

Date: _____

Proposal Details for St. Paul High School

Item	Part Number	Description	Qty	Unit 1-Time	Unit Monthly	Total 1-Time	Total Monthly
ePhone3	5000-0950	ESI SIP business phone - 3.5" color display, 45 programmable keys, 8 SIP Lines, Bluetooth via dongle, HD audio.	97	$150.00	-	$14550.00	-
ePhoneX-1	5000-1007	ESI SIP business phone - 4.3" main color display, sidecar w/two 3.5" color displays, 106 programmable keys, 20 SIP Lines, Built-in Bluetooth, Wi-Fi via dongle, HD audio.	3	$380.00	-	$1140.00	-
Premier Seat	5002-0641	Seat with unlimited calls to the US, Mexico, and Canada. Comes with 2-DIDs, SMS, webphone, mobile client, VM transcription, unlimited audio conferences.	1	-	$22.95	-	$22.95
Select Seat	5002-0642	Seat with unlimited calls to the US, Mexico, and Canada. Comes with 1-DID, SMS, mobile phone client.	2	-	$18.45	-	$36.90
ESI Classroom Seat		ESI Classroom Seat - includes 1 DID. SMS.	97	-	$6.99	-	$678.03

		ePhoneGO2 mobile app and Webphone.					
Porting of domestic Inbound/FAX Number		Port fee for customer's existing phone or FAX number	2	$6.00	-	$12.00	-
Main Number Directory Listing (CNAM)		Custom listing for Company Name for outbound calls and directories. Includes setup fee.	1	$12.00	$6.95	$12.00	$6.95
Call Queues	5002-0664	Call queues for call distribution. First 4 queues are free, enter total needed, priced in blocks of 4.	4	-	-	-	-
Auto Attendant	5002-0660	Automatically route calls without personal intervention. The first 2 AA are free.	2	-	-	-	-

	Total 1-Time	Total Monthly
Sub-Totals:	$15714.00	$744.83
Shipping And Handling:	$220.00	
Totals:	$15934.00	$744.83

Notes:

- All ESI eCloud PBX seats include one (1) domestic DID, (1) Domain E911 Setup, 411 access, unlimited inbound, Web- based eConsole Dashboard (except where noted).
- eCloud services used remotely (i.e., remote employees) must have a dedicated DID associated with their address to comply with Ray Baum's Act e911 address location requirements.
- A $15 fee will be charged for each payment made by check.

Important Notices

- Starting January 1, 2025 any order containing less than ten (10) eCloud user seats will be billed the first billing period after the first full month after signing the contract regardless of your ESI implementation status. For example, if the order was signed on October 28, 2024, billing would start in December 2024.
- Starting January 1, 2025, if the Internet Service Provider (ISP) at the service location enforces SIP ALG (like Brightspeed), you must use an ESI-approved router, which can bypass SIP ALG to ensure reliable ESI VoIP service. Note that the list of affected ISPs may change at any time. Declining the Network Assessment does not negate this requirement.
- Starting January 1, 2025, if VoIP data throttling is discovered at the service location before, during or after Implementation of your ESI Service you must use an ESI-approved router, which will prevent throttling of VoIP data and ensure reliable ESI VoIP service. Declining the Network Assessment does not negate this requirement.
- If you intend to use SMS texting for customer business campaigns you will be required to register applicable SMS numbers to the national Campaign Registry (TCR). A member of ESI's Implementation Team will guide you through this process. If this is not completed you will be subject to fines as well as have your SMS numbers blacklisted.
- eCloud services used remotely (i.e., remote employees) must have a dedicated DID associated with their physical address to comply with Ray Baum's Act e911 address location requirements.
- A $15 fee will be charged for each payment made by check. However, using ACH autopay for payments will provide a 1% monthly discount.
- Customers are responsible for periodically testing all Silent Alarm and Panic Button devices to ensure proper operation during an emergency.

By signing, you confirm that you have read and understood the statements above.

Company Name: St. Paul High School

Print Name: Don Kleinsasser

Signature: _____

Date: _____

Contact Information for St. Paul High School

Proposal Date:	10/09/2026	**Auth. ESI Agent:**	Steve Rerucha
Proposal Term:	5 Years	**Agent Phone:**	(402) 910-4800

Company Contact:	Don Kleinsasser	**Site Name:**	St. Paul High School
Company Direct Phone number:	(402) 440-5427	**Site Address:**	1305 Howard Ave.
Company Main Phone number:	(402) 440-5427	**Site City, State, Zip:**	St. Paul, Nebraska 68873

CUSTOMER CONTACT AUTHORITY

To protect proprietary information (CPNI) please assist us by providing complete contact information for any employees, agents or other parties authorized to receive information regarding your account.

I grant permission to ESI to provide information to the following individuals for the purpose of servicing the applicable telecommunications account, including: the review of network, service, and billing records; negotiation of service changes; and resolution of network and billing issues that may arise.

Identified below are applicable authorized employees, agents and/or parties.

Full Name of Authorized User	Email Address	Area of Approval
		IT/Network*
		Billing*
		Service Change Negotiations*

Company Name: _____ ESI Account #: _____

Authorized Company Contact: _____

Signature: _____

Email Address: _____ Date: _____

It is your responsibility to notify ESI if employees/account contacts join or leave your company and/or changes to this authorization are required. Once this form is complete, it is important that you send it to **billing@esi-estech.com** from your primary authorized account email address.

Letter of Agency to Change Telephone Service Provider

The undersigned, an authorized representative of the below named Customer, hereby appoints ESI Hosted Services, LLC and its Affiliates as its agent to port the numbers listed below on Customer's behalf.

*USE FOR **ALL** NUMBER PORTING*

Customer Name *(as it appears on LEC invoice)*	
Service Address	
City, State, Country & ZIP	
Billing Telephone Number	
Authorized Person ***(please print)***	
Account PIN	

Current Carrier	
Account Number	
Carrier Phone Number	
Full or Partial Port?	
New BTN *(if partial port, assign # from old service)*	
Customer Requested Date	

**Customer acknowledges that above telephone numbers are NOT associated with shared line DSL service provided by an Internet Service Provider (ISP). If a shared line DSL service is associated with one of the above numbers, the DSL service is at risk of disconnection.

Signature: _____ Date: _____

Notes:

- ✔ Please attach a copy of the LEC Bill (current phone bill) and/or CSR.
- ✔ Bill copy/CSR must be dated within thirty (30) days of port request.
- ✔ If this is a partial port and we are porting the BTN, please provide a new LEC BTN.
- ✔ Canceling or changing a port request less than 48 hours prior to the scheduled date will incur a charge of $200 per number.
- ✔ For partial ports, please contact your Sales Representative

Proposal For St. Paul High School

Prepared By Lisa Douglas
ldouglas@esi-estech.com
(972) 755-9987

Presented By Steve Rerucha
sjr@windstream.net
(402) 910-4800

Offer of Services and Equipment on **10/09/2026** for **St. Paul High School**

ESI is excited to partner with you and Steve Rerucha to provide the following proposal for communications equipment and services . The charges for this proposal include:

A one-time charge of:	**$ 244.00**	
Monthly payment of:	**$ 1242.65**	for 60 months

ESI is pleased to provide you with this proposal for ESI's eCloud PBX™, an award-winning cloud-hosted communication system that leverages the reach and scale of the internet to fuel your business success.

- ESI's broad portfolio of phones, smartphone and PC-softphone applications make it easy for users to connect from wherever they are whenever they want
- eCloud integrates with platforms like MS Teams, Clio, Google, and Outlook to deliver a professional communications experience
- eCloud's complete set of advanced features power organizations with easy-to-use tools that improve their customer service and communications.

The optimized and encrypted cloud infrastructure used by ESI's eCloud delivers maximum uptime and reliability to ensure safe and secure communications that will drive your communications needs for years to come.

Best regards,

Steve Rerucha

Please read ESI's Terms and Conditions and place your initials in the box to the right to affirm that you have accepted, and agreed to these terms:

To accept this proposal, simply to indicate your acceptance of this proposal.

Authorized Name: _____

Authorized Signature: _____

Date: _____

Proposal Details for St. Paul High School

Item	Part Number	Description	Qty	Unit 1-Time	Unit Monthly	Total 1-Time	Total Monthly
ePhone3	5000-0950	ESI SIP business phone - 3.5" color display, 45 programmable keys, 8 SIP Lines, Bluetooth via dongle, HD audio.	97	-	$4.86	-	$471.42
ePhoneX-1	5000-1007	ESI SIP business phone - 4.3" main color display, sidecar w/two 3.5" color displays, 106 programmable keys, 20 SIP Lines, Built-in Bluetooth, Wi-Fi via dongle, HD audio.	3	-	$8.80	-	$26.40
Premier Seat	5002-0641	Seat with unlimited calls to the US, Mexico, and Canada. Comes with 2-DIDs, SMS, webphone, mobile client, VM transcription, unlimited audio conferences.	1	-	$22.95	-	$22.95
Select Seat	5002-0642	Seat with unlimited calls to the US, Mexico, and Canada. Comes with 1-DID, SMS, mobile phone client.	2	-	$18.45	-	$36.90
ESI Classroom Seat		ESI Classroom Seat - includes 1 DID. SMS.	97	-	$6.99	-	$678.03

		ePhoneGO2 mobile app and Webphone.					
Porting of domestic Inbound/FAX Number		Port fee for customer's existing phone or FAX number	2	$6.00	-	$12.00	-
Main Number Directory Listing (CNAM)		Custom listing for Company Name for outbound calls and directories. Includes setup fee.	1	$12.00	$6.95	$12.00	$6.95
Call Queues	5002-0664	Call queues for call distribution. First 4 queues are free, enter total needed, priced in blocks of 4.	4	-	-	-	-
Auto Attendant	5002-0660	Automatically route calls without personal intervention. The first 2 AA are free.	2	-	-	-	-

	Total 1-Time	Total Monthly
Sub-Totals:	$24.00	$1242.65
Shipping And Handling:	$220.00	
Totals:	$244.00	$1242.65

Notes:

- All ESI eCloud PBX seats include one (1) domestic DID, (1) Domain E911 Setup, 411 access, unlimited inbound, Web- based eConsole Dashboard (except where noted).
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Print Name: Don Kleinsasser

Signature: _____

Date: _____

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Company Direct Phone number:	(402) 440-5427	**Site Address:**	1305 Howard Ave.
Company Main Phone number:	(402) 440-5427	**Site City, State, Zip:**	St. Paul, Nebraska 68873

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Identified below are applicable authorized employees, agents and/or parties.

Full Name of Authorized User	Email Address	Area of Approval
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		Billing*
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Company Name: _____ ESI Account #: _____

Authorized Company Contact: _____

Signature: _____

Email Address: _____ Date: _____

It is your responsibility to notify ESI if employees/account contacts join or leave your company and/or changes to this authorization are required. Once this form is complete, it is important that you send it to **billing@esi-estech.com** from your primary authorized account email address.

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*USE FOR **ALL** NUMBER PORTING*

Customer Name *(as it appears on LEC invoice)*	
Service Address	
City, State, Country & ZIP	
Billing Telephone Number	
Authorized Person ***(please print)***	
Account PIN	

Current Carrier	
Account Number	
Carrier Phone Number	
Full or Partial Port?	
New BTN *(if partial port, assign # from old service)*	
Customer Requested Date	

**Customer acknowledges that above telephone numbers are NOT associated with shared line DSL service provided by an Internet Service Provider (ISP). If a shared line DSL service is associated with one of the above numbers, the DSL service is at risk of disconnection.

Signature: _____ Date: _____

Notes:

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- ✔ Bill copy/CSR must be dated within thirty (30) days of port request.
- ✔ If this is a partial port and we are porting the BTN, please provide a new LEC BTN.
- ✔ Canceling or changing a port request less than 48 hours prior to the scheduled date will incur a charge of $200 per number.
- ✔ For partial ports, please contact your Sales Representative

July 1st-13th
No vacation or sick days were used.

Sick Days-30 of 30 Remaining
Vacation Days- 20 of 20 Remaining

July 14th-August 10th
PM of August July 27th
All Day July 28th

1.5 vacation days

Sick Days-30 of 30 Remaining
Vacation Days- 18.5 of 20 Remaining

August 11-September 14

No Days used

Sick Days-30 of 30 Remaining
Vacation Days- 18.5 of 20 Remaining

September 15-October 12

.5 vacation day Sept 21
.25 vacation day Sept 23

Sick Days-30 of 30 Remaining
Vacation Days- 17.75 of 20 Remaining

October 13- November 9

No Days Used

Sick Days-30 of 30 Remaining
Vacation Days- 17.75 of 20 Remaining