

Board of Education Regular Meeting
Monday, August 11, 2025 7:30 PM
Fillmore Central High School
1410 L Street
Geneva, NE 68361-1599

1. **Call to Order**
2. **Recognize Open Meetings Laws and location of the poster**
3. **Roll Call**
4. **Declaration of Legal Meeting/Excuse Absences**
 - 4.1. Declaration of Legal Meeting
 - 4.2. Excuse Absences
5. **Public Comment**
6. **Reports from Administration**
7. **Action Items**
 - 7.1. Consent Agenda
 - 7.1.1. Approval of the Minutes of the following board meetings: July 14, 2025
 - 7.1.2. Receive, review and accept Finance reports
 - 7.1.3. Review and approve the General Fund Claims
 - 7.1.4. Review and approve the Building Fund Claims
 - 7.2. Discuss, Review, and take any necessary action in regard to the building project
 - 7.3. Discuss and take any necessary action after hearing from Kurt VanDeWalle about a possible speaker
 - 7.4. Discuss, review and take any necessary action in order to purchase an empty lot on the west side of the Connect Church
 - 7.5. Discuss, review, and take any necessary action on the land east of the football field

7.6. Discuss, review, and take any necessary action for approval and adoption of a resolution authorizing the issuance by the District of its Limited Tax Obligation School Bonds, Series 2025, in the aggregate principal amount of not to exceed \$1,700,000, to finance the costs of certain school safety infrastructure concerns and or abatement projects

8. **Discussion Items**

8.1. Building Committee

8.2. Finance Committee

8.3. Budget Workshop - August 25th at 7:00 PM

8.4. Grounds Equipment

8.5. Other Future Meeting Dates

8.6. Next Meeting: Regular Meeting, September 15, 2025

9. **Adjourn meeting**

Elementary BOE Report

August 11, 2025

I would like to acknowledge our staff members for building their capacity throughout the summer by taking summer classes, attending workshops, and finding new ways to engage students.

Current K-4 Attendance - 202
(K-37, 1-46, 2-36, 3-40, 4-43)

New Staff

Jenn Schroeder-2nd Grade
Laura Smith-Health Para
Zoe Myers-TYKE Para

Summer Work Completed

Ron H., Darlene, Jim and Ron D. have done a fantastic job of getting the building ready. I would like to thank them for ensuring the building was ready for the first day of school.

Zimba-roofing over the gym and cafeteria
Kelch-AC Chillerbarrel and backflow device
Diode-Intercom
Axline-remove and trimming trees

Open House

FCES will host the annual elementary open house on Monday, August 11th, from 4:00 - 6:00 p.m. Last year, over 90 percent of students and families participated.

Middle School Principal Report
Submitted by Lisa Lamb
FCPS BOE Meeting | August 11, 2025

School Year

The Middle School is set to begin the 2025-2026 school year with an enrollment of 175 students, (100 males and 75 females). Among these, there are 8 new or returning students to FCMS. The distribution by grade level is as follows: 38 students in 5th grade, 52 in 6th grade, 41 in 7th grade, and 44 in 8th grade.

Building Improvements

The custodial team of Chris Gangstad and Julie Aude, did an excellent job this summer preparing and cleaning the school building for the upcoming year. Paraeducators Misty Adams and Susan Janing also contributed by painting classrooms and hallways.

Middle School Pool Party and Open House

The FCMS Pool Party took place on Friday, August 8th. The annual FCMS Open House is scheduled for Tuesday, August 12, 2025. During the Open House, orientation meetings for each grade level will occur in the gymnasium to share important information with students and parents. The Student Council will offer tours, and members of the Fillmore Central Public Schools TEAMMATES program will provide a hot dog meal for families attending the event.

New Teaching/Staff Assignments

This year, the Middle School will welcome three new staff members: Macy Scott, who will teach 6th grade Science and Social Studies; Traci Uldrich, returning as a paraeducator; and Beverly Evans, who will serve as the assistant cook.

Upcoming Dates:

September 1: No School – Labor Day

September 3: Early Dismissal at 1:20pm

August 2025
Mr. Theobald

AD Report

- WBGH Heat Tracker - wet bulb globe thermometer. We will once again be using this to help safely monitor outdoor practices during the hot and humid months.
- All coaches have been or will be AED/CPR certified as per the NSAA. Just a reminder that all coaches are up to date on their Head, Heart and Heat training.
- Fall Sports Night was held on August 5th. Darin Boysen from the Nebraska Coaches Association was the featured speaker, with his presentation - *The Role of Parents in Education Based Athletics*. This was well attended and I heard many positive comments. I hope that people truly reflect on what was said as we enter the fall season. I had some people ask if we could bring him back again prior to the winter season. I will look into this.
- Fall Sports Numbers (estimations as practice officially begins on August 11th. The number last year is the number of athletes that completed the season).
 - Football - 27 (28 last year). With this number, we will once again be week to week if we are able to play JV games this year. We will evaluate this on a week to week basis. We need to have the right positions to make this work.
 - Volleyball - 26 (23 last year)
 - Softball - 20 (21 last year)
 - Cross Country - 16, 9 boys and 7 girls (22, 12 boys and 10 girls last year)
- We will continue to finish the year using rschool for our activity scheduling, but we will be transitioning to Bound for next year. This has been a trend in the SNC and across the state as well.
- A request has been made by a student to use their own FB helmet. I have reached out to KSB and they have provided a waiver form if we want to go that route. What would you like to do, as we don't currently have a policy and/or protocol for this?

Principal Report

- Our first day predicted enrollment was 179 (168 last year) students. This includes one foreign exchange student, 2 part-time students and a handful of students that are in our SUCCESS program or have other alternate placements. This also includes 5 option students.
- The building and grounds look great to start the year. Special thanks to Doug, Dawn, Jac, Mr. Moses and Mr. Sherman for their work this summer.
- To comply with the updated cell phone policy, we will be using a cart of Ipads to run our Volt program in the weight room.
- One of the sessions that I attended at admin days this year was about how to integrate CTE into the school improvement process. This will be something that I am going to look into, to see if this will be feasible based on where we are at in our process.
- Music Trip. The music program is ready to start fundraising for a trip. They generally go once every 4 years. The plan for now is to travel to Chicago, May 28-31. This is a school approved trip, not a school sponsored trip. Are there any concerns moving forward from the board?

August 11, 2025 Board Report

1. Call to Order
2. Recognize Open Meeting Act and Location of Poster
3. Roll Call
4. Declaration of Legal Meeting/Excuse Absences
5. Public Comment
6. Reports from Administration

My Report

Summer Work

Final Forms and EFunds

Classified Staffing for this year

Back to School

7. Action Items

7.1 Consent Agenda

7.1.1 Minutes – the minutes of the July Board meetings are on the Sparq meeting site for your review and approval.

7.1.2 Financial Reports –

7.1.3 General Fund Claims –If you need more information on any claims, contact Jill or I prior to the board meeting and we will get that for you.

7.1.4 Building Fund-If you have questions, please contact Jill or I prior to the board meeting and we will get it for you.

7.2 Discuss, Review, and take any necessary action in regard to the Building Project.

7.3 Discuss and take any necessary action after hearing from Kurt Van De Walle about a possible speaker.

7.4 Discuss, review, and take any necessary action in order to purchase an empty lot on the west side of the Connect Church.

7.5 Discuss, review, and take any necessary action on land east of the football field.

7.6 Discuss, Review, and take any necessary action for approval and adoption of a resolution authorizing the issuance by the District of its Limited Tax Obligation School Bonds, Series 2025, in the aggregate principal amount of not to exceed \$1,700,000, to finance the costs of certain school safety infrastructure concerns and or abatement projects.

8. Discussion Items

8.1 Building Committee

8.2 Finance Committee

8.3 Budget Workshop – August 25th at 7p.m.

8.4 Grounds Equipment

8.5 Other Future Meeting Dates

8.6 Next Meeting September 15, 2025 Regular Meeting

9. Adjourn

Board of Education Regular Meeting
Monday, July 14, 2025 7:30 PM Central
Posting Locations:

Fillmore Central High School
1410 L Street
Geneva, NE 68361-1599

- Nebraska Signal

Posted Date: July 9, 2025

Chad Engle: Absent
Shaun Farmer: Present
Nate Girmus: Absent
Christin Lovegrove: Present
Whitney Peppard: Present
Adam Wallin: Present
Present: 4, Absent: 2.

1. Call to Order

Called to order by Shaun Farmer at 7:30PM

2. Recognize Open Meetings Laws and location of the poster

3. Roll Call

4. Declaration of Legal Meeting/Excuse Absences

4.1. Declaration of Legal Meeting

Recommendation that this regular meeting of July 14, 2025 be declared a legal meeting passed with a motion by Whitney Peppard and a second by Christin Lovegrove.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea
Yea: 4, Nay: 0

4.2. Excuse Absences

Recommendation that the Board excuse the absence of members Nate Girmus and Chad Engle from this regular meeting of July 14, 2025 passed with a motion by Adam Wallin and a second by Whitney Peppard.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea
Yea: 4, Nay: 0

5. Public Comment

Greg Scellin asked questions about the start of fall practices and softball numbers.

6. Reports from Administration

Superintendent - Mr. Cumpston reported a lot of classified staff positions have been filled (head cook, elementary cook, elementary night custodian, elementary paras, middle school paras, high school night custodian). Still looking for bus drivers and 2 kitchen staff and maybe a part time elementary para and a full time para for high school.

7. Action Items

7.1. Consent Agenda

Recommendation that the board approve the consent agenda as presented passed with a motion by Adam Wallin and a second by Whitney Peppard.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea
Yea: 4, Nay: 0

7.1.1. Approval of the Minutes of the following board meetings: June 16, 2025

7.1.2. Receive, review and accept Finance reports

7.1.3. Review and approve the General Fund Claims

7.1.4. Review and approve the Building Fund Claims

7.2. Discuss, review and take any necessary action in regard to the building project

No action was taken. BVH Architecture has finished the schematic design (phase 1 of 3) and Mr. Cumpston will send that out to the board. They did have a drone out to map elevation of the hill. Discussion on making L Street a one way from East to West.

7.3. Review and approve the miscellaneous charges schedule

Recommendation that the board approve the miscellaneous charges schedule for the 2025-2026 school year passed with a motion by Adam Wallin and a second by Christin Lovegrove.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea
Yea: 4, Nay: 0

7.4. Review and approve the annual KSB Policy updates/changes/policies

1002, 2006, 2008, 3003, 3004.1, 3023, 3026, 3036, 3037, 3043, 3047, 3057, 4051, 4057, 4059, 4060, 5001, 5002, 5003, 5015, 5016, 5031, 6025, 6031, 6034, 6044, 6045.

Recommendation that the board approve the policies above as presented passed with a motion by Adam Wallin and a second by Christin Lovegrove.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea
Yea: 4, Nay: 0

There are 27 policies that were revised. Most of them are a word or two different or clarifying language. Policy 6025 is the cell phone policy.

7.5. Review and approve the cell phone/electronic device handbook policy

Recommendation that the board approve the cell phone/electronic device handbook policy as presented passed with a motion by Christin Lovegrove and a second by Adam Wallin.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea
Yea: 4, Nay: 0

This is the "logistics" of the policy and what does "no cell phones" look like during the school day. The policy was reviewed by KSB and was developed by BOE committee and teachers' committee.

7.6. Review, discuss, and approve the K-12 Student handbook, Activity Handbook, Coaches/Sponsor Handbook, Staff Handbook

Recommendation that the board approve the K-12 Student handbook, Activity Handbook, Coaches/Sponsor Handbook and Staff Handbook for the 2025-2026 school year passed with a motion by Adam Wallin and a second by Whitney Peppard.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea
Yea: 4, Nay: 0

7.7. Discuss, review, and take any necessary action in order to purchase an empty lot on the west side of the Connect Church

Waiting on a surveyor to get the official size and lines. No action was taken.

7.8. Discuss, review, and take any necessary action on land east of the football field

The fence poles are up and in concrete. The sprinklers are cut and tubes are run, just need to put in sprinklers. Marked off 150 yards long, 60 yards wide for sprinklers. Transplanting trees from the south side to the north side for windbreak, leaving oaks on the South side.

8. Discussion Items

8.1. Building Committee

8.2. Finance Committee

8.3. Budget Workshop

The budget workshop is set for August 25, 2025 at 7:00 PM.

8.4. Next Meeting: Regular Meeting August 11, 2025 at 7:30 PM

9. Adjourn meeting

Recommendation that the board adjourn this regular meeting of July 14, 2025 at 8:13 PM passed with a motion by Adam Wallin and a second by Whitney Peppard.

Shaun Farmer: Yea, Christin Lovegrove: Yea, Whitney Peppard: Yea, Adam Wallin: Yea

Yea: 4, Nay: 0

Fund: 05 ACTIVITIES FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0001	STUDENT FEES	7,601.41	0.00	0.00	0.00	7,601.41
05 704 0002	ATHLETICS	25,644.47	274.25	8,440.42	0.00	33,810.64
05 704 0003	CHEERLEADERS	4,436.89	866.36	0.00	0.00	3,570.53
05 704 0004	CONCESSIONS	5,395.51	118.25	0.00	0.00	5,277.26
05 704 0005	FC CLUB	34,155.52	100.00	0.00	0.00	34,055.52
05 704 0006	FFA	50,839.89	3,180.22	(2,699.00)	0.00	44,960.67
05 704 0007	FCCLA	15,866.08	0.00	0.00	0.00	15,866.08
05 704 0008	FBLA	3,257.48	0.00	0.00	0.00	3,257.48
05 704 0009	BAND	7,616.50	0.00	0.00	0.00	7,616.50
05 704 0010	VOCAL MUSIC	5,618.29	0.00	0.00	0.00	5,618.29
05 704 0011	NHS/STUCO	1,518.94	0.00	0.00	0.00	1,518.94
05 704 0012	MUSICAL	9,169.87	43.90	0.00	0.00	9,125.97
05 704 0014	FAMILY & CONSUMER SCIENCE	438.31	0.00	0.00	0.00	438.31
05 704 0015	AG SHOP	3,839.53	0.00	0.00	0.00	3,839.53
05 704 0017	ART	1,890.40	0.00	0.00	0.00	1,890.40
05 704 0018	CLOSE-UP	663.30	0.00	0.00	0.00	663.30
05 704 0019	FOREIGN LANGUAGE	2,838.89	0.00	0.00	0.00	2,838.89
05 704 0021	HIGH SCHOOL LIBRARY	1,497.62	0.00	0.00	0.00	1,497.62
05 704 0022	INDUSTRIAL TECH	2,964.96	0.00	0.00	0.00	2,964.96
05 704 0024	ONE-ACT	11,033.63	0.00	0.00	0.00	11,033.63
05 704 0025	PRINCIPAL'S ACCOUNT	(230.98)	0.00	95.89	0.00	(135.09)
05 704 0027	MILK MACHINE	3,020.65	0.00	0.00	0.00	3,020.65
05 704 0029	COF GRANT	1.21	0.00	0.00	0.00	1.21
05 704 0030	ELEMENTARY LIBRARY	1,375.57	0.00	0.00	0.00	1,375.57
05 704 0035	ELEMENTARY SCHOOL	4,600.69	0.00	0.00	0.00	4,600.69
05 704 0040	SPEECH	2,514.85	0.00	0.00	0.00	2,514.85
05 704 0045	BIOLOGY ACCOUNT	293.94	0.00	0.00	0.00	293.94
05 704 0047	TESTS	1,956.49	0.00	75.00	0.00	2,031.49
05 704 0048	OUTDOOR CLASSROOM PROJECT	3,994.71	0.00	0.00	0.00	3,994.71
05 704 0053	CLASS OF 2025	101.60	0.00	0.00	0.00	101.60
05 704 0054	CLASS OF 2026	2,027.83	0.00	0.00	0.00	2,027.83
05 704 0058	CLASS OF 2027	2,734.37	0.00	0.00	0.00	2,734.37
05 704 0059	CLASS OF 2028	1,601.51	0.00	0.00	0.00	1,601.51
05 704 0080	MS STUDENT COUNCIL	1,171.96	0.00	0.00	0.00	1,171.96
05 704 0081	MS PRINCIPAL'S FUND	333.71	0.00	11.90	0.00	345.61
05 704 0082	MS LIBRARY	1,359.18	0.00	0.00	0.00	1,359.18
05 704 0084	MS MUSIC	1,451.83	0.00	0.00	0.00	1,451.83
05 704 0085	MS ART	17.08	0.00	0.00	0.00	17.08

Fund: 05 **ACTIVITIES FUND**

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0086	MS PACK	1,592.28	0.00	0.00	0.00	1,592.28
05 704 0087	MS BAND	365.03	0.00	0.00	0.00	365.03
05 704 0097	MABEL NEDZA SCHOLARSHIP FUND	114,702.83	0.00	238.43	0.00	114,941.26
05 704 0098	CLEARING	7,165.11	0.00	0.00	0.00	7,165.11
05 704 0099	INTEREST	8,189.95	0.00	57.12	0.00	8,247.07
05 704 0402	HS FOOTBALL	8,523.38	0.00	0.00	0.00	8,523.38
05 704 0404	HS VOLLEYBALL	3,077.16	800.00	830.00	0.00	3,107.16
05 704 0406	HS SOFTBALL	694.33	0.00	0.00	0.00	694.33
05 704 0408	HS GIRLS BASKETBALL	2,325.42	0.00	0.00	0.00	2,325.42
05 704 0410	HS BOYS BASKETBALL	(205.28)	0.00	360.00	0.00	154.72
05 704 0412	HS GIRLS WRESTLING	652.83	0.00	0.00	0.00	652.83
05 704 0414	HS TRACK	4,569.74	0.00	0.00	0.00	4,569.74
05 704 0416	HS BOYS WRESTLING	248.74	0.00	0.00	0.00	248.74
Fund Total: 05		376,515.21	5,382.98	7,409.76	0.00	378,541.99

Clerk's Report
7/31/2025

Beginning General Fund Cash Balance			\$	4,980,107.25
Revenue				
Fillmore County Treasurer	General Fund Taxes	\$	56,553.64	
ESU #6	Rent/EIS Stipend	\$	8,550.98	
Heartland Bank	Interest	\$	1,796.68	
Total Revenue			\$	66,901.30
Expenditures			\$	958,108.41
Payables (Liabilities)			\$	73.14
Outstanding Deposit			\$	-
Current General Fund Assets			\$	4,088,973.28
General Bank Balance			\$	4,080,775.99
Outstanding Deposit			\$	-
Outstanding Checks			\$	10,712.68
Cash Account Balance			\$	4,070,063.31
FCPS Bank Balance			\$	20,046.58
Outstanding Checks			\$	1,136.61
Cash Account Balance			\$	18,909.97
Total General Bank Balance			\$	4,088,973.28

EXPENDITURES MONTH GROUP REPORT/BOARD OF
07/2025

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS					
100	OVERTIME SALARIES NON-	3,134,042.01	213,528.63	2,534,144.31	80.86	599,897.70
200	HEALTH BENEFITS NON-	1,554,190.00	104,357.00	1,198,355.54	77.10	355,834.46
300	380	34,500.00	1,098.65	15,171.28	43.97	19,328.72
400	BUS REPAIRS AND MTNCE	61,300.00	7,592.28	86,517.69	141.63	(25,217.69)
500	TRAVEL EXPENSE AND MILEAGE	6,500.00	939.00	3,247.56	57.36	3,252.44
600	SUPPLIES	116,600.00	7,026.43	89,208.99	82.12	27,391.01
700	730	66,749.99	3,296.00	68,003.25	123.42	(1,253.26)
800	MISC OBJECTS	17,500.00	445.76	15,157.10	101.25	2,342.90
1100	ALL INSTRUCTION	4,991,382.00	338,283.75	4,009,805.72	80.82	981,576.28
1200	SPECIAL EDUCATION PROGRAMS					
100	OVERTIME SALARIES NON-	547,250.00	28,384.61	471,023.61	86.07	76,226.39
200	HEALTH BENEFITS NON-	329,387.00	14,409.70	195,435.83	59.33	133,951.17
300	PROFESSIONAL SERVICES	165,000.00	10,565.87	104,867.44	63.56	60,132.56
500	TUITION(TYKE)	1,865,598.00	238,720.30	1,072,954.89	57.51	792,643.11
600	BOOKS, TEXTBOOKS & PERIODICALS	8,000.00	0.00	1,484.61	18.59	6,515.39
700	730	9,500.00	0.00	1,497.88	15.77	8,002.12
1200	ALL INSTRUCTION	2,924,735.00	292,080.48	1,847,264.26	63.16	1,077,470.74
1300	DRIVERS EDUCATION					
100	SALARIES NON-INSTRUCTIONAL	6,100.00	533.33	5,866.63	96.17	233.37
200	RETIREMENT NON-INSTRUCTIONAL	1,150.00	83.89	1,018.69	88.58	131.31
600	ENERGY-FUEL	0.00	0.00	0.00	0.00	0.00
800	MISC OBJECTS	0.00	2,209.85	2,209.85	0.00	(2,209.85)
1300	ALL INSTRUCTION	7,250.00	2,827.07	9,095.17	125.45	(1,845.17)
2100	SUPPORT SERVICES/PUPIL SERVICE					
100	ADDITIONAL COMPENSATION NON-	422,000.00	27,887.01	374,681.46	88.79	47,318.54
200	HEALTH BENEFITS NON-	120,159.00	8,419.31	107,086.52	89.12	13,072.48
300	380	515,200.00	8,602.47	397,284.26	77.11	117,915.74
400	BUS REPAIRS AND MTNCE	10,000.00	488.00	8,387.51	83.88	1,612.49
500	TRAVEL EXPENSE AND MILEAGE	469,733.00	87,413.22	274,146.14	58.42	195,586.86
600	ENERGY-FUEL	57,250.00	4,584.30	30,623.57	53.55	26,626.43
800	MISC OBJECTS	62,500.00	6,765.44	55,930.44	89.49	6,569.56
2100	SUPPORT SERVICES	1,656,842.00	144,159.75	1,248,139.90	75.35	408,702.10
2200	SUPPORT SERVICES/LIBRARY-MEDIA					
100	OVERTIME SALARIES NON-	99,077.00	9,653.00	110,401.36	111.43	(11,324.36)
200	RETIREMENT NON-INSTRUCTIONAL	44,278.00	4,531.96	52,171.82	117.83	(7,893.82)
300	380	11,200.00	1,609.72	5,212.04	46.54	5,987.96
500	TRAVEL EXPENSE AND MILEAGE	2,000.00	0.00	120.00	6.00	1,880.00
600	BOOKS, TEXTBOOKS & PERIODICALS	13,900.00	30.98	4,760.11	34.52	9,139.89

EXPENDITURES MONTH GROUP REPORT/BOARD OF
07/2025

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
700 730		3,000.00	0.00	0.00	0.00	3,000.00
800	MISC OBJECTS	18,750.00	0.00	14,833.80	79.11	3,916.20
2200	SUPPORT SERVICES	192,205.00	15,825.66	187,499.13	97.57	4,705.87
2300	SUPPORT SERVICES-GEN ADMIN					
100	OVERTIME SALARIES NON-	203,339.00	16,370.34	183,199.25	90.10	20,139.75
200	290	63,599.00	4,881.24	57,184.59	89.91	6,414.41
300	310	35,200.00	320.00	30,005.91	85.24	5,194.09
400	BUS REPAIRS AND MTNCE	3,200.00	184.80	8,085.76	252.68	(4,885.76)
500	TRAVEL EXPENSE AND MILEAGE	14,100.00	1,461.03	7,192.22	52.12	6,907.78
600	SUPPLIES	2,500.00	110.76	796.77	34.89	1,703.23
800	MISC OBJECTS	22,850.00	1,482.18	31,863.77	139.45	(9,013.77)
2300	SUPPORT SERVICES	344,788.00	24,810.35	318,328.27	92.39	26,459.73
2400	OFFICE OF PRINCIPAL					
100	ADDITIONAL COMPENSATION NON-	428,421.00	28,934.17	391,510.68	91.38	36,910.32
200	HEALTH BENEFITS NON-	176,817.00	11,736.55	157,088.01	88.84	19,728.99
300	380	2,550.00	0.00	0.00	0.00	2,550.00
500	TRAVEL EXPENSE AND MILEAGE	3,400.00	184.86	1,588.25	46.71	1,811.75
600	SUPPLIES	3,000.00	0.00	981.43	32.71	2,018.57
800	MISC OBJECTS	7,100.00	53.00	7,611.86	107.21	(511.86)
2400	SUPPORT SERVICES	621,288.00	40,908.58	558,780.23	89.94	62,507.77
2500	SUPPORT SERVICES-GEN BUSINESS					
100	OVERTIME SALARIES NON-	58,000.00	4,112.40	54,884.58	94.63	3,115.42
200	WORKER'S COMP NON-INSTRUCTIONAL	20,100.00	1,457.71	20,181.05	100.40	(81.05)
300	PROFESSIONAL SERVICES	13,000.00	469.40	2,174.00	16.72	10,826.00
400	BUS REPAIRS AND MTNCE	20,000.00	9,113.80	14,465.63	72.33	5,534.37
500	TRAVEL EXPENSE AND MILEAGE	143,677.00	0.00	144,293.85	100.43	(616.85)
600	SUPPLIES	3,500.00	132.58	2,115.99	60.46	1,384.01
700	730	5,200.00	0.00	1,740.50	33.47	3,459.50
800	DUES AND FEES	500.00	0.00	243.15	48.63	256.85
2500	SUPPORT SERVICES	263,977.00	15,285.89	240,098.75	90.95	23,878.25
2600	SUPPORT SERVICES-BLDGS & SITES					
100	OVERTIME SALARIES NON-	270,400.00	18,348.43	235,430.84	87.07	34,969.16
200	RETIREMENT NON-INSTRUCTIONAL	136,869.00	10,129.82	117,595.45	85.92	19,273.55
300	PROFESSIONAL SERVICES	56,800.00	1,658.14	40,079.01	70.68	16,720.99
400	BUS REPAIRS AND MTNCE	139,200.00	12,001.05	120,060.61	87.24	19,139.39
500	TRAVEL EXPENSE AND MILEAGE	2,500.00	0.00	714.95	28.60	1,785.05
600	SUPPLIES	297,000.00	20,094.03	244,865.21	82.55	52,134.79
700	730	127,000.00	1,230.63	31,454.67	27.59	95,545.33
800	MISC OBJECTS	178,300.00	271.00	46,768.41	26.29	131,531.59

EXPENDITURES MONTH GROUP REPORT/BOARD OF
07/2025

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
2600	SUPPORT SERVICES	1,208,069.00	63,733.10	836,969.15	69.73	371,099.85
2700	SUPPORT SERVICES-PUPIL TRANS					
100	SALARIES NON-INSTRUCTIONAL	148,500.00	2,098.20	116,516.10	78.46	31,983.90
200	RETIREMENT NON-INSTRUCTIONAL	44,500.00	1,446.53	31,459.92	70.70	13,040.08
300	330	9,500.00	87.20	3,450.83	36.32	6,049.17
400	BUS REPAIRS AND MTNCE	68,000.00	1,775.67	58,245.76	92.42	9,754.24
500	STUDENT TRANSPORTATION SVS.	10,500.00	0.00	0.00	0.00	10,500.00
600	ENERGY-FUEL	94,000.00	227.98	43,470.04	46.24	50,529.96
700	730	265,000.00	1,363.99	236,302.39	89.18	28,697.61
800	MISC OBJECTS	8,350.00	284.72	18,980.61	227.50	(10,630.61)
2700	SUPPORT SERVICES	648,350.00	7,284.29	508,425.65	79.14	139,924.35
3300	COMMUNITY SERVICES OPERATIONS					
800	MISC OBJECTS	20,000.00	0.00	11,656.85	58.28	8,343.15
3300	COMMUNITY SERVICES	20,000.00	0.00	11,656.85	58.28	8,343.15
3500	HIGH ABILITY LEARNING					
100	OVERTIME SALARIES NON-	2,800.00	0.00	1,882.87	67.25	917.13
200	HEALTH BENEFITS NON-	500.00	0.00	330.05	66.01	169.95
600	SUPPLIES	3,500.00	0.00	7,199.94	205.71	(3,699.94)
700	730	8,500.00	4,199.00	4,840.30	56.94	3,659.70
800	MISC OBJECTS	3,000.00	3,415.00	3,520.75	117.36	(520.75)
3500	COMMUNITY SERVICES	18,300.00	7,614.00	17,773.91	97.13	526.09
6200	TITLE I					
100	SALARIES TEMP NON-INSTRUCTIONAL	73,800.00	5,555.18	81,794.62	110.83	(7,994.62)
200	HEALTH BENEFITS NON-	43,770.00	3,937.87	47,723.01	109.03	(3,953.01)
300	PUPIL SERVICES	9,800.00	0.00	0.00	0.00	9,800.00
600	SUPPLIES	1,761.00	0.00	106.32	6.04	1,654.68
800	MISC OBJECTS	0.00	0.00	144.31	0.00	(144.31)
6200	FEDERAL SERVICES	129,131.00	9,493.05	129,768.26	100.49	(637.26)
6300	TITLE II TITLE VI					
100	SALARIES NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00
200	HEALTH BENEFITS NON-	0.00	0.00	0.00	0.00	0.00
6300	FEDERAL SERVICES	0.00	0.00	0.00	0.00	0.00
6400	IDEA PART B					
300	PUPIL SERVICES	0.00	0.00	0.00	0.00	0.00
500	TUITION(TYKE)	185,092.00	0.00	145,834.00	78.79	39,258.00
6400	FEDERAL SERVICES	185,092.00	0.00	145,834.00	78.79	39,258.00
6700	FED VOC ED (CARL PERKINS)					
600	SUPPLIES	0.00	0.00	0.00	0.00	0.00
6700	FEDERAL SERVICES	0.00	0.00	0.00	0.00	0.00
6900	OTHER FEDERAL SERVICES					

EXPENDITURES MONTH GROUP REPORT/BOARD OF
07/2025

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
100	OVERTIME SALARIES NON-	0.00	0.00	15,649.58	0.00	(15,649.58)
200	HEALTH BENEFITS NON-	0.00	0.00	8,276.26	0.00	(8,276.26)
300	PROFESSIONAL SERVICES	10,000.00	0.00	9,330.08	93.30	669.92
400	LEASE VEHICLE	50,135.00	0.00	50,135.00	100.00	0.00
600	SUPPLIES	0.00	0.00	0.00	0.00	0.00
700	730	0.00	0.00	0.00	0.00	0.00
800	MISC OBJECTS	0.00	0.00	0.00	0.00	0.00
6900	FEDERAL SERVICES	60,135.00	0.00	83,390.92	138.67	(23,255.92)
8000	TRANSFERS					
900	910	160,000.00	(4,199.00)	124,801.00	78.00	35,199.00
8000	TRANSFERS	160,000.00	(4,199.00)	124,801.00	78.00	35,199.00
9000	NON-PROGRAMMED CHARGES					
100	SALARIES NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00
200	RETIREMENT NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00
800	MISC OBJECTS	0.00	0.00	0.00	0.00	0.00
9000	NON-PROGRAMMED CHARGES	0.00	0.00	0.00	0.00	0.00
01	GENERAL FUND	13,431,544.00	958,106.97	10,277,631.17	76.78	3,153,912.83
02	DEPRECIATION FUND					
2900	OTHER SUPPORT SERVICES					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
2900	SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00
02	DEPRECIATION FUND	0.00	0.00	0.00	0.00	0.00
05	ACTIVITIES FUND					
2900	OTHER SUPPORT SERVICES					
300	PROFESSIONAL SERVICES	0.00	0.00	28,097.00	0.00	(28,097.00)
600	SUPPLIES	0.00	5,382.98	330,075.32	0.00	(330,075.32)
800	MISC OBJECTS	0.00	0.00	187.10	0.00	(187.10)
2900	SUPPORT SERVICES	0.00	5,382.98	358,359.42	0.00	(358,359.42)
05	ACTIVITIES FUND	0.00	5,382.98	358,359.42	0.00	(358,359.42)
06	SCHOOL LUNCH/MILK FUND					
3100	FOOD SERVICES OPERATIONS					
100	OVERTIME SALARIES NON-	135,000.00	535.10	121,781.34	90.21	13,218.66
200	RETIREMENT NON-INSTRUCTIONAL	71,193.00	2,445.31	59,362.97	83.38	11,830.03
600	FOOD	350,092.00	0.00	297,805.77	85.07	52,286.23
700	730	0.00	0.00	663.80	0.00	(663.80)
800	MISC OBJECTS	54,053.00	144.15	348.90	0.65	53,704.10
3100	COMMUNITY SERVICES	610,338.00	3,124.56	479,962.78	78.64	130,375.22
06	SCHOOL LUNCH/MILK FUND	610,338.00	3,124.56	479,962.78	78.64	130,375.22
08	SPECIAL BUILDING FUND					
2600	SUPPORT SERVICES-BLDGS & SITES					
300	PROFESSIONAL SERVICES	0.00	25,750.00	65,521.95	0.00	(65,521.95)

EXPENDITURES MONTH GROUP REPORT/BOARD OF
 07/2025

Account Number	Account Description	Budgeted Amount	Expended During Month	Expenditures Year to Date	% of Budget Spent	Adjusted Balance
400	BUS REPAIRS AND MTNCE	0.00	0.00	0.00	0.00	0.00
800	DUES AND FEES	0.00	0.00	4,494.62	0.00	(4,494.62)
2600	SUPPORT SERVICES	0.00	25,750.00	70,016.57	0.00	(70,016.57)
4200	LAND IMPROVEMENT					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4200	4000	0.00	0.00	0.00	0.00	0.00
4300	ARCHITECTURE & ENGINEERING					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4300	4000	0.00	0.00	0.00	0.00	0.00
4400	EDUCATIONAL SPECIFICATIONS					
300	PROFESSIONAL SERVICES	0.00	156,998.40	390,546.16	0.00	(390,546.16)
400	BUS REPAIRS AND MTNCE	0.00	0.00	0.00	0.00	0.00
4400	4000	0.00	156,998.40	390,546.16	0.00	(390,546.16)
4500	BUILDING ACQUISITION & CONSTRUCTION					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4500	4000	0.00	0.00	0.00	0.00	0.00
4700	BUILDING IMPROVEMENTS					
300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
4700	4000	0.00	0.00	0.00	0.00	0.00
08	SPECIAL BUILDING FUND	0.00	182,748.40	460,562.73	0.00	(460,562.73)

FCPS FUND - July 2025

Cash Wa Distributing	Supplies	\$311.96
Cumpston, Josh	Expense Reimbursement	\$32.16
ESU 6	Cont Ed Reimbursement	\$49.50
Glenwood Telecommunications	DT Gym Internet	\$64.95
NE Coaches Association	Annual Fees	\$2,480.00
Quadient Finance	Postage-HS/Elem	\$939.00
Teaching Strategies	Supplies-Tyke	\$885.60
Theobald, Ryun	Expense Reimbursement	\$184.86
US Bank Visa	Bus Training/Postage	\$20.62
US Bank Visa	Costco-Elem	\$342.26
US Bank Visa	State Meals-Track	\$180.05
US Bank Visa	Supplies/Postage	\$172.21
Windstream	Phone	\$812.98
TOTAL		\$6,476.15

Fillmore Central Public Schools Funds Report
July 2025

General Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 5,015,483.06	\$ 67,358.95	\$ 12,691,317.42	\$ 1,002,066.02	\$ 10,886,878.10	\$ 4,080,775.99

FCPS Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 25,425.73	\$ 74.19	\$ 36,886.12	\$ 5,453.34	\$ 34,421.98	\$ 20,046.58

Building Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance	Bond 2025 Proceeds
\$ 2,016,083.97	\$ 3,285.94	\$ 711,497.83	\$ 182,748.40	\$ 460,562.73	\$ 1,836,621.51	\$ 19,643,414.47

Activity Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance	Current CD Balance
\$ 270,861.02	\$ 11,608.76	\$ 326,429.24	\$ 4,098.37	\$ 324,588.07	\$ 278,371.41	\$ 110,271.47

Hot Lunch Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 45,973.37	\$ 1,691.83	\$ 478,910.98	\$ 3,044.62	\$ 475,423.69	\$ 44,620.58

Depreciation Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 73,571.60	\$ 62.49	\$ 683.37	\$ -	\$ -	\$ 73,634.09

Employee Benefit Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ 51,585.71	\$ 3,217.59	\$ 37,437.44	\$ 2,563.53	\$ 37,121.58	\$ 52,239.77

Payroll Retirement Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance
\$ -	\$ 56,565.63	\$ 880,196.87	\$ 56,565.63	\$ 801,143.25	\$ -

Unemployment Fund

Beg Bal	Monthly Receipts	YTD Receipts	Monthly Expense	YTD Expense	Current Bank Balance	Current CD Balance
\$ 34,844.96	\$ 19.24	\$ 217.76	\$ -	\$ -	\$ 34,864.20	\$ 30,441.43

HOT LUNCH REPORT JULY 2025

BEGINNING FUND BALANCE **\$29,104.33**

RECIEPTS

	CURRENT MONTH 7/31/2025	RECEIVED TO DATE
STUDENTS	\$1,667.15	\$178,034.35
ADULTS	\$0.00	\$5,505.70
FEDERAL REIMBURSEMENT	\$0.00	\$167,377.61
STATE REIMBURSEMENT	\$0.00	\$2,253.77
DISTRICT TRANSFER	\$5.05	\$120,058.40
MILK/OTHER	\$0.00	\$4,226.00
INTEREST	\$19.63	\$255.54
	<hr/>	<hr/>
TOTAL	\$1,691.83	\$477,711.37

EXPENSES

	CURRENT MONTH 7/31/2025	RECEIVED TO DATE
LABOR	\$535.10	\$117,082.86
OVERTIME LABOR	\$0.00	\$4,698.48
BENEFITS	\$2,445.31	\$59,362.97
FOOD	\$0.00	\$280,727.05
EQUIPMENT	\$0.00	\$663.80
SUPPLIES	\$0.00	\$17,078.72
TICKET REFUND	\$0.00	\$0.00
MISC. EXPENSES	\$144.15	\$348.90
RETURNED CHECKS	\$0.00	\$0.00
	<hr/>	<hr/>
TOTAL	\$3,124.56	\$479,962.78

ENDING FUND BALANCE **\$27,671.60**

FILLMORE CO. SCHOOL DIST. #30-0025
 COUNTY TREASURER'S RECEIPTS

Reporting Period: July 31, 2025

TAX SOURCE	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Y-T-D
Levied Tax 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Levied Tax 2023	\$321,064.30	\$12,044.32	\$7,329.58	\$6,547.16	\$10,863.87	\$2,988.83	\$1,158.77	\$34.76	\$0.00	\$59.79	\$0.00	\$0.00	\$362,091.38
Interest 2023	\$530.25	\$254.72	\$257.81	\$432.07	\$840.30	\$263.98	\$177.44	\$3.23	\$0.00	\$9.15	\$0.00	\$0.00	\$2,768.95
Levied Tax 2024	\$0.00	\$0.00	\$0.00	\$805,270.51	\$168,593.21	\$65,932.85	\$72,886.91	\$1,437,118.38	\$246,617.29	\$13,430.38	\$40,534.67	\$0.00	\$2,850,384.20
Interest 2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$346.42	\$96.12	\$1,253.67	\$0.00	\$1,696.21
Vehicle Tax 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Tax 2023	\$21,993.75	\$19,451.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,445.51
Vehicle Tax 2024	\$0.00	\$0.00	\$22,427.03	\$34,861.56	\$125,935.03	\$27,502.03	\$32,074.79	\$27,777.31	\$25,864.00	\$27,318.29	\$26,630.22	\$0.00	\$350,390.26
Homestead Exemption	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,024.88	\$11,442.24	\$11,442.24	\$11,442.24	\$11,442.24	\$0.00	\$68,236.08
Property Tax Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$460,122.15	\$0.00	\$0.00	\$460,122.15	\$0.00	\$0.00	\$0.00	\$0.00	\$920,244.30
Property Tax Commissior	\$0.00	\$0.00	\$0.00	(\$8,122.50)	(\$1,802.97)	(\$691.86)	\$0.00	(\$14,371.56)	(\$2,469.64)	(\$135.95)	(\$417.88)	\$0.00	(\$28,012.36)
Property Tax Total	\$343,588.30	\$31,750.80	\$30,014.42	\$838,988.80	\$764,551.59	\$107,020.71	\$117,740.15	\$1,922,126.51	\$281,800.31	\$52,220.02	\$79,442.92	\$0.00	\$4,569,244.53
Pro-Rate Vehicle	\$1,573.34	\$0.00	\$0.00	\$2,586.31	\$0.00	\$0.00	\$3,805.48	\$0.00	\$0.00	\$1,970.74	\$0.00	\$0.00	\$9,935.87
School Tax Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$855,715.64	\$0.00	\$0.00	\$855,715.64	\$0.00	\$0.00	\$0.00	\$0.00	\$1,711,431.28
Carline Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,409.22	\$0.00	\$0.00	\$0.00	\$0.00	\$1,409.22
Co. Court Fines & Lic	\$1,071.26	\$2,522.64	\$2,145.97	\$1,467.00	\$1,931.04	\$6,404.12	\$1,394.91	\$1,598.23	\$1,504.79	\$2,362.88	\$1,838.65	\$0.00	\$24,241.49
Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Railroad Money	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In Lieu of Tax/1957Prio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$737.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$737.47
In Lieu of Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182,246.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182,246.63
Police Court Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nameplate Capacity Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,303.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,303.91
Other Taxes Total	\$2,644.60	\$2,522.64	\$2,145.97	\$4,053.31	\$857,646.68	\$6,404.12	\$202,488.40	\$858,723.09	\$1,504.79	\$4,333.62	\$1,838.65	\$0.00	\$1,944,305.87
TOTAL COLLECTED	\$346,232.90	\$34,273.44	\$32,160.39	\$843,042.11	\$1,622,198.27	\$113,424.83	\$320,228.55	\$2,780,849.60	\$283,305.10	\$56,553.64	\$81,281.57	\$0.00	\$6,513,550.40

Fillmore Central Public Schools Utilities

Natural Gas

	Elementary			Middle School			High School			Downtown Gym		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Sept	\$ 234.72	\$ -	\$ 290.31	\$ 615.98	\$ -	\$ 661.19	\$ 845.71	\$ -	\$ 1,083.70	\$ 532.51	\$ -	\$ 460.85
Oct	\$ 235.87	\$ -	\$ 317.49	\$ 613.39	\$ -	\$ 731.07	\$ 1,024.84	\$ -	\$ 1,231.19	\$ 539.85	\$ -	\$ 437.47
Nov	\$ 339.04	\$ -	\$ 414.50	\$ 877.96	\$ -	\$ 917.94	\$ 1,624.00	\$ -	\$ 1,711.93	\$ 596.26	\$ -	\$ 481.46
Dec	\$ 442.58	\$ 305.71	\$ 717.53	\$ 1,236.07	\$ 781.94	\$ 1,476.91	\$ 2,623.26	\$ 1,344.42	\$ 3,192.11	\$ 591.58	\$ 415.01	\$ 618.32
Jan	\$ 933.97	\$ 1,229.83	\$ 1,482.85	\$ 1,744.12	\$ 1,965.31	\$ 2,203.08	\$ 3,905.60	\$ 4,296.66	\$ 4,597.32	\$ 1,028.82	\$ 614.23	\$ 1,431.43
Feb	\$ 2,628.10	\$ 922.32	\$ 1,627.77	\$ 4,871.56	\$ 1,598.27	\$ 2,566.91	\$ 8,657.06	\$ 3,502.25	\$ 5,195.65	\$ 3,119.19	\$ 450.43	\$ 1,555.04
Mar	\$ 1,630.90	\$ 4,378.38	\$ 882.34	\$ 3,054.47	\$ 1,355.09	\$ 1,678.49	\$ 5,988.93	\$ 6,977.49	\$ 3,191.11	\$ 1,867.28	\$ 2,114.34	\$ 957.37
Apr	\$ 3,463.92	\$ 4,309.64	\$ 1,076.55	\$ 1,333.78	\$ 1,788.61	\$ 570.05	\$ 6,206.65	\$ 7,807.75	\$ 1,944.27	\$ 1,915.70	\$ 2,218.21	\$ 618.16
May	\$ 1,415.51	\$ 418.59	\$ 301.10	\$ 2,854.30	\$ 938.75	\$ 798.32	\$ 5,139.40	\$ 1,770.54	\$ 1,361.96	\$ 1,734.11	\$ 527.77	\$ 425.92
June	\$ 447.77	\$ 285.47	\$ 331.50	\$ 1,099.00	\$ 694.47	\$ 493.34	\$ 1,601.26	\$ 1,209.78	\$ 1,311.17	\$ 598.29	\$ 391.54	\$ 499.50
July	\$ 271.56	\$ 283.45		\$ 761.80	\$ 662.88		\$ 1,228.73	\$ 1,051.88		\$ 441.17	\$ 445.16	
Aug	\$ 193.02	\$ 290.31		\$ 547.78	\$ 661.19		\$ 797.47	\$ 1,083.70		\$ 383.98	\$ 460.85	
Total	\$ 12,236.96	\$ 12,423.70	\$ 7,441.94	\$ 19,610.21	\$ 10,446.51	\$ 12,097.30	\$ 39,642.91	\$ 29,044.47	\$ 24,820.41	\$ 13,348.74	\$ 7,637.54	\$ 7,485.52

Electricity

	Elementary			Middle School			High School			Downtown Gym		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Sept	\$ 3,699.08	\$ -	\$ 4,459.97	\$ 4,417.17	\$ -	\$ 5,087.99	\$ 9,746.00	\$ -	\$ 8,063.72	\$ 316.98	\$ -	\$ 371.92
Oct	\$ 3,173.69	\$ 3,354.99	\$ 3,482.46	\$ 4,633.01	\$ 11,074.55	\$ 4,393.01	\$ 8,069.00	\$ 147.65	\$ 6,695.08	\$ 249.87	\$ 715.08	\$ 338.82
Nov	\$ 1,731.79	\$ 5,822.52	\$ 2,658.34	\$ 2,816.67	\$ 3,235.33	\$ 3,291.68	\$ 3,954.00	\$ 21,026.15	\$ 5,341.94	\$ 156.91	\$ 660.59	\$ 247.33
Dec	\$ 1,628.79	\$ 2,025.04	\$ 1,949.08	\$ 2,594.38	\$ 2,858.04	\$ 2,492.99	\$ 3,617.00	\$ 3,712.61	\$ 3,306.53	\$ 212.37	\$ 305.62	\$ 325.14
Jan	\$ 1,510.02	\$ 3,452.83	\$ 1,824.06	\$ 2,520.01	\$ 2,281.27	\$ 2,473.87	\$ 3,546.00	\$ 1,806.39	\$ 3,781.87	\$ 537.59	\$ 369.58	\$ 557.22
Feb	\$ 1,522.40	\$ 1,874.64	\$ 1,855.44	\$ 2,215.98	\$ 2,376.11	\$ 2,553.96	\$ 3,400.00	\$ 3,823.28	\$ 3,632.11	\$ 453.23	\$ 548.52	\$ 550.11
Mar	\$ 1,498.29	\$ 2,110.82	\$ 1,918.66	\$ 2,630.71	\$ 2,598.61	\$ 2,157.11	\$ 1,128.00	\$ 3,914.64	\$ 3,147.21	\$ 381.38	\$ 397.39	\$ 306.53
Apr	\$ 1,711.00	\$ 1,904.27	\$ 2,236.00	\$ 2,295.63	\$ 2,240.49	\$ 2,512.91	\$ 3,493.00	\$ 3,230.88	\$ 3,919.90	\$ (116.90)	\$ 311.24	\$ 251.79
May	\$ 17.90	\$ 2,399.06	\$ 2,548.23	\$ 2,622.38	\$ 2,768.45	\$ 3,124.04	\$ 3,059.00	\$ 3,955.67	\$ 5,874.23	\$ 29.39	\$ 177.85	\$ 270.11
June	\$ 2,105.99	\$ 2,682.84	\$ 3,248.03	\$ 2,838.09	\$ 2,840.73	\$ 3,465.47	\$ 5,152.00	\$ 6,137.86	\$ 6,760.33	\$ 198.44	\$ 253.35	\$ 409.60
July	\$ 2,630.74	\$ 3,147.89	\$ 3,248.03	\$ 3,393.67	\$ 21.76		\$ 6,308.00	\$ 7,091.38	\$ 6,760.33	\$ 346.03	\$ 356.55	\$ 409.60
Aug	\$ 2,343.39	\$ 3,600.72		\$ 3,079.67	\$ 3,493.67		\$ -	\$ 7,573.79		\$ 399.03	\$ 424.17	
Total	\$ 23,573.08	\$ 32,375.62	\$ 29,428.30	\$ 36,057.37	\$ 35,789.01	\$ 31,553.03	\$ 51,472.00	\$ 62,420.30	\$ 57,283.25	\$ 3,164.32	\$ 4,519.94	\$ 4,038.17

Water/Sewer

	Elementary			Middle School			High School			Downtown Gym		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Sept	\$ 553.50	\$ 1,474.85	\$ 428.40	\$ 619.83	\$ -	\$ 17.50	\$ 1,152.75	\$ 2,903.70	\$ 1,923.70	\$ 77.25	\$ 153.70	\$ 83.10
Oct	\$ 571.70	\$ 317.55	\$ 538.45	\$ 1,131.07	\$ 64.38	\$ 478.33	\$ 1,228.15	\$ -	\$ 1,466.45	\$ 73.00	\$ -	\$ 92.40
Nov	\$ 960.40	\$ 1,133.05	\$ 1,018.95	\$ 409.83	\$ 627.64	\$ 1,049.00	\$ 1,235.95	\$ 1,038.10	\$ 1,486.60	\$ 90.00	\$ 90.05	\$ 124.95
Dec	\$ 529.60	\$ 360.65	\$ 309.60	\$ 333.83	\$ 347.39	\$ 242.69	\$ 822.85	\$ 389.60	\$ 498.95	\$ 111.25	\$ 103.25	\$ 92.40
Jan	\$ 278.70	\$ 320.45	\$ 312.70	\$ 297.33	\$ 278.39	\$ 221.61	\$ 377.50	\$ 426.10	\$ 378.05	\$ 94.25	\$ 115.65	\$ 87.75
Feb	\$ 268.00	\$ 916.90	\$ 326.15	\$ 285.33	\$ 246.39	\$ 218.20	\$ 395.55	\$ 852.20	\$ 432.60	\$ 116.45	\$ 231.30	\$ 161.45
Mar	\$ 297.00	\$ -	\$ 326.15	\$ 331.33	\$ 285.89	\$ 225.02	\$ 397.00	\$ -	\$ 429.30	\$ 134.05	\$ 18.60	\$ 136.95
Apr	\$ 286.85	\$ 244.50	\$ 339.50	\$ 311.08	\$ -	\$ 222.79	\$ 372.35	\$ 362.55	\$ 429.25	\$ 85.65	\$ 97.05	\$ 97.75
May	\$ 667.10	\$ 334.40	\$ 407.15	\$ 324.38	\$ 198.77	\$ 251.31	\$ 663.05	\$ 409.05	\$ 586.00	\$ 76.85	\$ 92.40	\$ 92.85
June	\$ 485.85	\$ 851.45	\$ 362.60	\$ 409.39	\$ 203.63	\$ 232.71	\$ 887.80	\$ 1,347.10	\$ 439.15	\$ 76.85	\$ 78.45	\$ 92.85
July	\$ 968.70	\$ 722.90	\$ 459.95	\$ 1,038.89	\$ 3,305.31		\$ 2,314.60	\$ 1,844.65	\$ 364.90	\$ 68.05	\$ 83.10	\$ 107.55
Aug	\$ 897.65	\$ 798.85		\$ 432.14	\$ 161.83		\$ 1,765.05	\$ 1,843.10		\$ 76.85	\$ 83.10	
Total	\$ 6,765.05	\$ 7,475.55	\$ 4,829.60	\$ 5,924.43	\$ 5,719.62	\$ 3,159.16	\$ 11,612.60	\$ 11,416.15	\$ 8,434.95	\$ 1,080.50	\$ 1,146.65	\$ 1,170.00

Trash Collection

	Elementary			Middle School			High School		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Sept	\$ 386.63	\$ -	\$ 508.47	\$ 419.38	\$ -	\$ 551.54	\$ 524.22	\$ -	\$ 542.84
Oct	\$ 389.74	\$ -	\$ 508.47	\$ 422.76	\$ -	\$ 551.54	\$ 528.44	\$ -	\$ 542.84
Nov	\$ 400.80	\$ 502.67	\$ 508.47	\$ 434.75	\$ 545.25	\$ 551.54	\$ 543.43	\$ 534.00	\$ 542.84
Dec	\$ 396.73	\$ 508.47	\$ 508.47	\$ 430.33	\$ 551.54	\$ 551.54	\$ 537.90	\$ 542.84	\$ 542.84
Jan	\$ 496.07	\$ 508.47	\$ 515.23	\$ 538.09	\$ 551.54	\$ 558.88	\$ 529.60	\$ 542.84	\$ 547.35
Feb	\$ 496.07	\$ 515.23	\$ 625.42	\$ 538.09	\$ 558.88	\$ 678.39	\$ 529.60	\$ 542.84	\$ 667.69
Mar	\$ 496.07	\$ 508.47	\$ 633.74	\$ 538.09	\$ 551.54	\$ 687.41	\$ 529.60	\$ 542.84	\$ 667.69
Apr	\$ 496.07	\$ 508.47	\$ 633.74	\$ 538.09	\$ 551.54	\$ 687.41	\$ 529.60	\$ 542.84	\$ 667.69
May	\$ 496.07	\$ 508.47	\$ 625.42	\$ 538.09	\$ 551.54	\$ 678.39	\$ 529.60	\$ 542.84	\$ 667.69
June	\$ 496.07	\$ 508.47	\$ 625.42	\$ 538.09	\$ 551.54	\$ 678.39	\$ 529.60	\$ 542.84	\$ 667.69
July	\$ 496.07	\$ 1,023.70	\$ 625.42	\$ 538.09	\$ 1,110.42	\$ 678.39	\$ 529.60	\$ 547.35	\$ 667.69
Aug	\$ 496.07	\$ -		\$ 538.09	\$ -		\$ 529.60	\$ 542.84	
Total	\$ 5,542.46	\$ 5,092.42	\$ 6,318.27	\$ 6,011.94	\$ 5,523.79	\$ 6,853.42	\$ 6,370.79	\$ 5,424.07	\$ 6,724.85

Total Building Utilities for 24-25

Elementary	\$ 48,018.11	HS	\$ 97,263.46
MS	\$ 53,662.91	DT Gym	\$ 12,693.69

Vehicle Transportation Report

		Odometer 7/1/2025	Odometer 7/31/2025	Miles Driven
LARGE BUSES				
Bus #1	Thomas (2012)	177,770	177,770	0
Bus #2	Thomas (2012)	178,474	178,474	0
Bus #8	Thomas (2015)	203,934	203,963	29
Bus #9	Thomas (2016)	201,877	201,877	0
Bus #10	Thomas (2020)	131,552	131,687	135
Bus #11	Thomas (2020)	102,764	102,778	14
Bus #12	Thomas (2022)	48,289	48,297	8
Bus #13	Blue Bird (2025)	8,238	8,290	52
			Total	238

				Miles Driven
SPECIAL EDUCATION VEHICLES				
Mini-Bus #1	Thomas (2012)	156,440	156,440	0
Mini-Bus #2	Chevrolet (2016)	20,911	21,048	137
Suburban #2	Chevrolet (2004)	167,749	167,873	124
Gray Van	Chevrolet (2011)	131,070	131,072	2
			Total	263

				Miles Driven
ACTIVITY VEHICLES				
Suburban #3	Chevrolet (2016)	165,422	166,278	856
Suburban #4	Chevrolet (2016)	128,815	129,621	806
White Van	Chevrolet (2010)	138,173	138,587	414
Mini Bus #3	Minotour (2023)	7,639	8,358	719
Van #11	Ford (2023)	27,625	28,416	791
			Total	3,586

				Miles Driven
MAINTENANCE VEHICLES				
Van 100	Ford (1999) Elem Maint (old)	173,085	173,085	0
Van 101	Ford (1998) High School	133,871	133,871	0
Van 102	Dodge (1998) Middle School	90,083	90,161	78
Van 103	Chevrolet (2007) Elem	79,385	79,475	90
Pickup	Chevrolet (2013) Grounds	115,403	115,551	148
			Total	316

GENERAL FUND CLAIMS AUGUST 11 2025

34 ELECTRIC LLC	SERVICES	448.66
ACCO BRANDS USA LLC	SUPPLIES	416.16
ALL AROUND LAWN CARE	SERVICES	1,065.45
ALL FLAGS LLC	SUPPLIES	275.39
APPLE INC	SUPPLIES	1,360.00
ASK SUPPLY CO	SUPPLIES	728.50
AXLINE LANDSCAPING AND TREES	SERVICES	5,450.00
C & M SUPPLY INC	FUEL	1,237.14
CARDIO PARTNERS INC	SUPPLIES	294.00
CASH WA DISTRIBUTING	SUPPLIES	69.75
CENTRAL STATES SAFETY & DRIVER	SERVICES	650.00
CERTIFIED TRUCK & TRAILER	SERVICES	19,239.40
CITY OF GENEVA	UTILITIES	3,007.55
DAS STATE ACCOUNTING - CENTRAL	SERVICES	292.87
DIODE TECHNOLOGIES	SERVICES	392.14
DOLLAR GENERAL CORPORATION	SUPPLIES	32.45
EAKES OFFICE SOLUTIONS	SUPPLIES	2,693.80
EDUCATIONAL SERVICE UNIT #6	SUPPLIES/SERVICES/REGISTRATION	235,899.23
EKELER, KENNETH	SERVICES	140.00
FAIRFIELD INN & SUITES	LODGING	679.99
FARMERS COOPERATIVE	FUEL	79.54
FCPS EMPLOYEE BENEFIT FUND	PAYFLEX ADMINISTRATIVE FEES	69.40
FCPS FUND	GENERAL FUND REIMBURSEMENT	6,476.15
FINAL FORMS	SERVICES	3,000.00
GANGSTAD, CHRIS	EXPENSE REIMBURSEMENT	20.00
GENEVA BUILDING SUPPLY	SUPPLIES	83.37
GENEVA HOME CENTER	SUPPLIES	550.84
GENEVA SUPER FOODS	SUPPLIES	2.05
GENEVA TIRE PROS	SERVICES	869.19
GENEVA WELDING & SUPPLY INC	SUPPLIES	158.00
HD SUPPLY FORMERLY HOME DEPOT	SUPPLIES	1,319.25
HOMETOWN LEASING	COPIER LEASE	1,478.46
INBODY	SUPPLIES	1,595.00
KEARNEY TRAILERS LLC	SUPPLIES	26.74
KELCH PLUMBING, HEATING & REFR	SERVICES	11,463.03
KSB SCHOOL LAW	SERVICES	680.00
LAMB, LISA	EXPENSE REIMBURSEMENT	147.80
LOUP VALLEY LIGHTING INC	SUPPLIES	786.60
LP HVAC LLC	SERVICES	531.75
MICEK, KARL	SERVICES	700.00
MID-AMERICAN RESEARCH CHEMICAL	SUPPLIES	4,511.80
MYSTERY WRITING	FEES	499.00
NATIONWIDE	FEES	100.00
NEBRASKA COUNCIL SCHOOL ADMIN	REGISTRATIONS	1,244.00
NEBRASKA PUBLIC POWER DISTRICT	UTILITIES	10,473.13
NEBRASKA SAFETY CENTER	SERVICES	810.00
NEBRASKA/CENTRAL EQUIPMENT	SUPPLIES	601.62
NICKS FARM STORE	SUPPLIES/SERVICES	810.06
ONE SOURCE	SERVICES	341.45
OUTBACK FENCE CO	SERVICES	57,651.20
OVERHEAD DOOR CO OF LINCOLN	SERVICES	523.50
PRECISION SIGNS & GRAPHICS LLC	SUPPLIES	72.50
PROTEX CENTRAL INC	SERVICES	517.00
REGION 1 PRINCIPALS	FEES	225.00
SAVVAS LEARNING COMPANY LLC	SUPPLIES	1,519.56
SCOTT, LORI	EXPENSE REIMBURSEMENT	68.40
SEESAW LEARNING INC	FEES	2,755.00

SPORTS FACILITY MAINTENANCE	SERVICES	3,533.50
STAPLES BUSINESS ADVANTAGE	SUPPLIES	517.00
TAYLOR LAWN SPRINKLERS LLC	SERVICES	14,413.96
UNITE PRIVATE NETWORKS LLC	SERVICES	3,224.50
VELEBA, AARON	EXPENSE REIMBURSEMENT	292.43
VILLAGE OF FAIRMONT	UTILITIES	6,011.76
WASTE CONNECTIONS OF NEBRASKA	SERVICES	2,145.51
WESTERN OIL II LLC	FUEL	274.39
WOODWARD'S DISPOSAL SERVICE	SERVICES	80.00
YORK QUICK CLINIC	SERVICES	142.00
	Fund Total:	417,767.92

BUILDING FUND CLAIMS FOR JULY 2025

KELCH PLUMBING	ELEMENTARY CHILLER COMPRESSOR	\$	11,323.03
OUTBACK FENCE CO	HS FB FIELD FENCE/GATES	\$	57,651.20
TAYLOR LAWN SPRINKLERS	HS FB FIELD/ADD SPRINKLERS	\$	14,413.96
	FUND TOTAL:	\$	83,388.19

Fillmore Co. School District #30-0025

BUILDING FUND RECAP

BEGINNING FISCAL BALANCE: (9-1-2024)

\$1,585,686.41

Reporting Period: July 31, 2025

RECEIPTS	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	Y-T-D
Sink.Fund-Co.Treas.	\$136,101.39	\$30,351.27	\$1,155.13	\$712.58	\$75,764.94	\$140,344.86	\$7,471.72	\$26,862.63	\$258,412.86	\$24,036.89	\$2,523.86	\$0.00	\$703,738.13
Interest	\$628.94	\$654.62	\$616.46	\$680.49	\$675.48	\$648.11	\$744.36	\$727.08	\$782.96	\$839.12	\$762.08	\$0.00	\$7,759.70
Interest on CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$136,730.33	\$31,005.89	\$1,771.59	\$1,393.07	\$76,440.42	\$140,992.97	\$8,216.08	\$27,589.71	\$259,195.82	\$24,876.01	\$3,285.94	\$0.00	\$711,497.83

DISBURSEMENTS	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	TOTAL
Fillmore County Treasurer	\$0.00	\$4,494.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,494.62
City of Geneva	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Engineering Technologies Inc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Genesis Contracting Group	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34 Electric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Geneva Dirtworks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,750.00	\$0.00	\$25,750.00
Diode Technologies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mussman Excavating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kelch Plumbing & Heating	\$26,259.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,512.19	\$0.00	\$0.00	\$39,771.95
Farris Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rutt's Mechanical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Glass, Ind	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BVH Architecture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$219,797.76	\$156,998.40	\$0.00	\$376,796.16
REGA Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,750.00	\$0.00	\$0.00	\$13,750.00
CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$26,259.76	\$4,494.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247,059.95	\$182,748.40	\$0.00	\$460,562.73

CURRENT YEAR-TO-DATE BALANCE:

\$1,836,621.51

Current Checking Balance

\$1,836,621.51

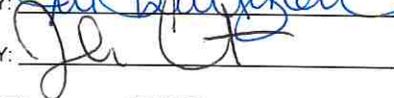
Current CD Balance

\$0.00

PREPARED BY:



APPROVED BY:



DATE PREPARED:

8/5/2025

**ACKNOWLEDGMENT OF RECEIPT
OF ADVANCE NOTICE OF MEETING**

The undersigned members of the Board of Education of Fillmore County School District 0025 (Fillmore Central Public Schools) in the State of Nebraska hereby acknowledge receipt of advance notice of a meeting of said body, and the agenda for such meeting, held at _____ p.m. on Monday, August 11, 2025, in the Fillmore Central High School located at 1410 L Street in Geneva, Nebraska.

DATED August 11, 2025.

I hereby certify that _____ was/were absent from the meeting but that, to my personal knowledge, he/she/they received advance notice of the meeting.

Secretary

The President of the Board publicly stated to all in attendance that a current and complete copy of the Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

* * * * *

(Other Business)

* * * * *

Board Member _____ then introduced the following resolution and moved for its adoption, the full text of which is attached hereto as Attachment 3:

A RESOLUTION OF THE BOARD OF EDUCATION OF FILLMORE COUNTY SCHOOL DISTRICT 0025 (FILLMORE CENTRAL PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE ISSUANCE AND SALE BY THE DISTRICT OF ITS LIMITED TAX OBLIGATION SCHOOL BONDS, SERIES 2025, IN ONE OR MORE SERIES, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS (\$1,700,000) FOR THE PURPOSE OF PAYING THE COSTS OF THE PROJECT DESCRIBED HEREIN; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF BONDS AS EITHER TAX-EXEMPT OR TAXABLE OBLIGATIONS; IMPOSING A TAX TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF TAX EXEMPT BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

The foregoing Resolution having been read, Board Member _____ seconded the motion for its passage and adoption, and after discussion the roll was called and the following Board Members voted in favor of the passage and adoption of said Resolution: _____

_____.

The following Board Members voted against the same: _____ . The

following Board Members were absent or did not vote: _____ . Said Resolution having been voted upon favorably by a majority of the Board, the same was by the President declared passed and adopted.

* * * * *

(Other Business)

* * * * *

Motion to adjourn.

DATED August 13, 2025.

ATTEST:

President, Board of Education

Secretary, Board of Education

ATTACHMENT 1

AFFIDAVIT OF PUBLICATION OF NOTICE OF MEETING

ATTACHMENT 2

ACKNOWLEDGMENT OF RECEIPT OF ADVANCE NOTICE OF MEETING

ATTACHMENT 3
BOND RESOLUTION

See Tab #3

A RESOLUTION OF THE BOARD OF EDUCATION OF FILLMORE COUNTY SCHOOL DISTRICT 0025 (FILLMORE CENTRAL PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE ISSUANCE AND SALE BY THE DISTRICT OF ITS LIMITED TAX OBLIGATION SCHOOL BONDS, SERIES 2025, IN ONE OR MORE SERIES, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS (\$1,700,000) FOR THE PURPOSE OF PAYING THE COSTS OF THE PROJECT DESCRIBED HEREIN; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF BONDS AS EITHER TAX-EXEMPT OR TAXABLE OBLIGATIONS; IMPOSING A TAX TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH BONDS; AUTHORIZING THE DESIGNATION OF ANY SERIES OF TAX-EXEMPT BONDS AS QUALIFIED TAX EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF EDUCATION OF FILLMORE COUNTY SCHOOL DISTRICT 0025 (FILLMORE CENTRAL PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA:

Section 1. The Board of Education (the “**Board**”) of Fillmore County School District 0025 (Fillmore Central Public Schools) in the State of Nebraska (the “**District**”) hereby makes the following findings and determinations:

(a) The District is duly organized as a Class II School District under Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended; the District maintains both elementary and high school grades under the direction of a single board of education; and the District embraces territory having a population of 1,500 inhabitants or more and less than 5,000 inhabitants.

(b) Sections 79-10,110.02, Reissue Revised Statutes of Nebraska, as amended (the “**Act**”), authorize the District to (i) make a determination that actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold exists within the existing school buildings or the school grounds of existing school buildings controlled by the District, and deliver to the County Clerk of Fillmore, Nebraska an itemized estimate of the amounts necessary to be expended relating to addressing such actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold within the existing school buildings or the school grounds of existing school buildings controlled by the District, (ii) issue its limited tax obligation school bonds to pay the costs of abating, eliminating, correcting and/or preventing such problems and conditions, and (iii) levy a special, limited tax described therein for the payment of such bonds.

(c) All of the improvements proposed as part of the hereinafter-defined Project are to be made to and constructed within the District’s existing school buildings or the school grounds of existing school buildings controlled by the District.

(d) To pay the costs of the Project, it is necessary, desirable, advisable and in the best interests of the District that the District issue the bonds herein authorized in accordance with the provisions of the Act.

(e) To pay the principal of and the interest on the bonds herein authorized, the District will need to levy an annual tax of not to exceed three cents (\$0.03) per one hundred dollars (\$100) of taxable valuation on the taxable property of the District in each year such bonds are outstanding, subject to the limits of the Act.

(f) It is necessary that the District adopt (i) policies and procedures to satisfy all applicable requirements of federal income tax law in order to preserve, post-issuance, the tax-exempt status of the Tax-Exempt Bonds (as defined in Section 12 herein) and (ii) policies and procedures to satisfy the issuance and post-issuance disclosure requirements of Rule 15c2-12 (as described herein).

(g) All conditions, acts, and things required by law to exist or to be done precedent to the issuance of bonds pursuant to the Act do exist and have been done as required by law.

Section 2. The Board hereby designates the project specified in Exhibit A appended hereto and incorporated herein by reference (the “**Project**”) as the actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold to be addressed for which the tax levy enacted hereby and permitted under the Act will be expended, and hereby ratifies, approves and adopts the itemized estimate of the amounts necessary to be expended for the Project as set forth in Exhibit A. The Superintendent of Schools is hereby directed to file such itemized estimate with the County Clerk of Fillmore, Nebraska, by not later than September 30, 2025.

Section 3. (a) The Board hereby authorizes the issuance and delivery of one or more series of negotiable limited tax obligation school bonds of the District in the aggregate principal amount of not to exceed \$1,700,000, designated as “Limited Tax Obligation School Bonds, Series 2025” (the “**Bonds**”) or such other designation as shall be made by the President of the Board, the Vice President of the Board, and the Superintendent of Schools (each, including any person authorized to act on their behalf, an “**Authorized Officer**”), or by each individually. The Bonds shall be issued only as fully registered bonds, without coupons, on the books of the Registrar and Paying Agent designated in herein (the “**Registrar**”), and, unless otherwise determined by an Authorized Officer, the Bonds will be issued in denominations of \$5,000 or whole multiples thereof not exceeding the principal amount due on a given date of maturity, and shall be numbered consecutively from one upward in order of issuance. Unless otherwise determined by an Authorized Officer, the date of original issue of the Bonds shall be the date of delivery, and the Bonds shall mature and bear interest, calculated on the basis of a 360-day year consisting of twelve 30-day months.

(b) The Authorized Officers, or each individually, is authorized and directed, in the exercise of such officers’ independent judgment and absolute discretion, to hereafter, from time to time, specify, set, designate, determine, establish and appoint with respect to each series of Bonds herein authorized, as the case may be, and in each case in accordance with and subject to the provisions of this Resolution, (i) the dated date and the delivery date, (ii) the aggregate principal amount to be issued, not exceeding the aggregate principal amount set forth in this Section 3(a) hereto, (iii) the dates and years in which each principal maturity shall occur and the principal amount to mature or to be paid in each of such years, (iv) the date of final maturity, such that the District shall not levy the special tax referenced herein for more than 10 years to repay the Bonds, (v) the date or dates upon which each series of Bonds shall be sold, which shall not be later than one year from the date of this Resolution, (vi) the rate or rates of interest to be carried

by each maturity of the Bonds, such that the true interest cost of any series shall not exceed 6.00%, (vii) the method by which such rates of interest shall be calculated, (viii) the dates on which interest shall be paid, (ix) the redemption dates and prices and all terms relating thereto, including the amount and maturity date of any Bonds issued as "term bonds" and the amount of each sinking fund installment therefor, and all terms relating thereto, if any, (x) the form, content, terms and provisions of any bond purchase agreement entered into by the District with an Underwriter (as defined in Section 7 hereof) or any loan agreement between the District and a Lender, all as set forth in Section 7 hereof, (xi) the identity of the Underwriter, the Placement Agent or the Lender, if other than the entity as set forth in Section 7 hereof (each a "**Purchaser**" and all as defined in Section 7 hereof) of each series of Bonds, as applicable, in accordance with Section 7 hereof, (xii) the fee of the Purchaser, which shall not be more than 1.00% of the aggregate principal amount of each series, (xiii) the purchase price for each series of Bonds, which shall not be less than 96.00% of the aggregate principal amount of each series of Bonds (inclusive of the Purchaser's discount and any original issue discount), (xiv) the form and contents of any Offering Document (as such term is defined in Section 13 hereof) utilized in connection with any offering, sale or placement of each series of Bonds, (xv) the identity of the Registrar, (xvi) the number of years for which the District shall levy the tax authorized by subsection (1) of the Act to pay debt service on the Bonds, provided that such levy shall not exceed ten (10) years, (xvii) whether the interest on the Bonds will be exempt from gross income for federal tax purposes, (xviii) the form, content, terms, and provisions of any closing and other documentation executed and delivered by the District in connection with the authorization, issuance, sale and delivery of each series of Bonds, (xix) the final scope of the Project, if different than the Project identified in Exhibit A hereto, provided that any revised Project shall qualify as permissible under the Act, (xx) whether to obtain a municipal bond insurance policy or other credit enhancement feature for any series of Bonds, and (xxi) all of the other terms of the Bonds not otherwise determined or fixed by the provisions of this Resolution.

(c) (i) Unless otherwise determined by an Authorized Officer, the Bonds maturing after the date five years from their date of original issue shall be subject to redemption at the option of the District on the date five years from their date of original issue and any date thereafter, as a whole, or in part in such principal amounts and from such maturity or maturities as the District in its sole and absolute discretion shall determine, at a redemption price equal to the principal amount so redeemed, together with the interest accrued thereon to the date fixed for redemption, with or without a premium as may be determined by such Authorized Officer. If less than all of the Bonds of any maturity are to be called for redemption pursuant to this Resolution, the Registrar shall select the particular Bonds of such maturity to be redeemed by lot.

(ii) The Authorized Officers, or each individually, may designate in a certificate certain Bonds as "**Term Bonds**", portions of which are to be redeemed on such dates of the years (each such date being herein referred to as a "**Sinking Fund Payment Date**") and in the amounts (hereinafter referred to as a "**Mandatory Sinking Fund Payment**") set forth in such certificate. The Registrar shall select and call for redemption, in accordance with this subsection (c), from the Term Bonds the amounts specified by the Authorized Officer in the certificate, and the Term Bonds selected by the Registrar shall become due and payable on such date. If Term Bonds are redeemed at the option of the District pursuant to Section 3(c)(i), the Term Bonds so optionally redeemed may, at the option of the District, be applied as a credit against any subsequent Mandatory Sinking Fund Payment with respect to Term Bonds otherwise to be redeemed thereby, such credit to be equal to the principal amount of such Term Bonds redeemed pursuant to Section 3(c)(i), provided that the District shall have delivered to the Registrar not less than 45 days prior to such Sinking Fund Payment Date a District certificate stating its election to apply such Term Bonds as such a credit. In such case, the Registrar shall reduce the amount of Term Bonds to be redeemed on the Sinking Fund Payment Date specified in such District certificate by the principal amount of Term Bonds so redeemed pursuant to Section 3(c)(i). Any credit given to Mandatory Sinking Fund

Payments pursuant to this subsection shall not affect any subsequent Mandatory Sinking Fund Payments, which shall remain payable as otherwise provided in this subsection, unless and until another credit is given in accordance with the provisions hereof.

(iii) Unless otherwise determined by an Authorized Officer, Bonds subject to redemption shall be redeemed in whole multiples of \$5,000. If any Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or any whole multiple thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bonds there shall be issued to the registered owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, Bonds of like series, maturity and interest rates in any of the authorized denominations provided by this Resolution.

(iv) Notice of redemption of Bonds stating their designation, date, maturity, principal amounts and the redemption date shall be given by the Registrar by mailing such notice by first-class mail, postage prepaid, not less than 30 days prior to the date fixed for redemption to the registered owners (or such shorter period as may be acceptable to the then registered owners) at their most recent addresses appearing upon the books of the Registrar. Failure to give notice to any particular registered owner or any defect in the notice given to such owner shall not affect the validity of the proceedings calling the Bonds or the redemption of any Bonds for which proper notice has been given. Notice of redemption need not be given to the holder of any Bonds, whether registered or not, who has waived notice of redemption. Notice of redemption having been given as provided above or notice of redemption having been waived by the owners of Bonds called for redemption who have not been given such notice as provided above, the Bonds so called for redemption shall become due and payable on the designated redemption date. The District shall give written notice to the Registrar of its election to redeem Bonds at least 45 days prior to the said redemption date, or such shorter period as shall be acceptable to the Registrar. If on or before the said redemption date funds sufficient to pay the Bonds so called for redemption at the applicable redemption price and accrued interest to said date have been deposited or caused to have been deposited by the District with the Registrar for the purposes of such payment and notice of redemption thereof has been given or waived as hereinbefore provided, then from and after the date fixed for redemption interest on such Bonds so called shall cease to accrue and become payable. If such funds shall not have been so deposited with the Registrar as aforesaid no later than the date fixed for redemption, such call for redemption shall be revoked and the Bonds so called for redemption shall continue to be outstanding the same as though they had not been so called; such Bonds shall continue to bear interest until paid at such rate as they would have borne had they not been called for redemption and shall continue to be protected by this Resolution and entitled to the benefits and security hereof.

(d) Interest on the Bonds at the respective rates for each maturity is payable semiannually on each interest payment date determined in accordance with this Section 3 (each of said dates, an "**Interest Payment Date**") from the date of original issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption by check or draft mailed by the Registrar or its successor on such Interest Payment Date to the registered owner of each Bond at such registered owner's address as it appears on the bond register maintained by the Registrar or its successor as of the close of business on the 15th day (whether or not a business day) immediately preceding each Interest Payment Date (the "**Record Date**") subject to the provisions of the following paragraph. The principal on the Bonds and the interest due at maturity or upon redemption prior to maturity is payable in lawful money of the United States of America to the registered owners thereof upon presentation and surrender of such Bonds to the Registrar at its designated corporate trust office.

If any payments of interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Registrar whenever moneys for the purpose of paying such defaulted interest become available.

If the date for payment of the principal of or the interest on the Bonds shall be a Saturday, Sunday, legal holiday or day on which banking institutions in the city in which the designated corporate trust office of the Registrar is located are authorized by law or executive order to close, the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal payment date.

(d) The Bonds shall be executed on behalf of the District by the manual or facsimile signatures of the President of the Board and the Secretary of the Board (including such other persons authorized to sign on their behalf). In case any officer whose signature or a facsimile of whose signature shall appear on the Bonds shall cease to be such officer before the delivery of any Bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Notwithstanding such execution, no Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on such Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this Resolution.

(e) If any Bond is mutilated, lost, stolen or destroyed, the District shall execute a new Bond of like date, maturity and denomination to that mutilated, lost, stolen, or destroyed, provided that, in the case of any mutilated Bond, such mutilated Bond shall first be surrendered to the Registrar and, in the case of any lost, stolen, or destroyed Bonds, there first shall be furnished to the Registrar evidence of such loss, theft, or destruction satisfactory to the Registrar, together with an indemnity satisfactory to it. If such Bond shall have matured, instead of issuing a duplicate Bond, the District may pay the same without surrender thereof upon the performance of such requirements as it deems fit for its protection, including a lost instrument bond. The District and the Registrar may charge the owner of such Bond with their reasonable fees and expenses for such service.

(f) Unless otherwise directed by the Purchaser, the Bonds shall be issued initially as "book-entry-only" bonds under the services of The Depository Trust Company (the "**Depository**"), with one typewritten bond per maturity being issued to the Depository. In such connection the officers of the District are authorized to execute and deliver a Letter of Representations (the "**Letter of Representations**") in the form required by the Depository, for and on behalf of the District, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. If the Bonds are issued as "book-entry-only" bonds, the following provisions shall apply:

(i) The District and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a "**Bond Participant**") or to any person who is an actual purchaser of a Bond from a Bond Participant while the Bonds are in book-entry form (each, a "**Beneficial Owner**") with respect to the following:

(A) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds,

(B) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption, or

(C) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds. The Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Bonds to the extent of the sum or sums so paid. No person other than the Depository shall receive an authenticated Bond, except as provided in (v) below.

(ii) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the Registrar to do so, the Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (A) to arrange, with the prior written consent of the District, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (B) to make available Bonds registered in whatever name or names as the Beneficial Owners transferring or exchanging such Bonds shall designate.

(iii) If the District determines that it is desirable that certificates representing the Bonds be delivered to the ultimate beneficial owners of the Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the Depository will notify the Bond Participants of the availability through the Depository of bond certificates representing the Bonds. In such event, the Registrar shall issue, transfer and exchange bond certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(iv) Notwithstanding any other provision of this Resolution to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Letter of Representations.

(v) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Registrar, and the Bonds may be delivered in physical form to the following:

(A) any successor securities depository or its nominee; or

(B) any person, upon (I) the resignation of the Depository from its functions as depository or (II) termination of the use of the Depository pursuant to this Section and the terms of the Registrar and Paying Agent Agreement.

(vi) In the event of any partial redemption of a Bond unless and until such partially redeemed Bond has been replaced in accordance with the provisions of this Resolution, the books and records of the Registrar shall govern and establish the principal amount of such Bonds as is then outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the District shall immediately provide a supply of printed bond certificates, duly executed by manual or facsimile signatures of the President and Secretary of the Board, for issuance upon the transfers from the Depository and subsequent transfers or in the event of partial redemption. If such supply of certificates shall be insufficient to meet the requirements of the Registrar for issuance of replacement certificates upon transfer or partial redemption, the District agrees to order printed an additional supply of such certificates and to direct their execution by manual or facsimile signatures of its then duly qualified and acting President and Secretary of the Board.

Section 4. (a) The Registrar designated pursuant to Section 3(b) hereof shall serve in the capacities of registrar and paying agent under the terms of an agreement entitled “**Registrar and Paying Agent Agreement**” between the District and the Registrar; provided, however, that if the Registrar is the District Treasurer, then a Registrar and Paying Agent Agreement is not required. The Authorized Officers, or each individually, is hereby authorized to execute said agreement in such form as such officer shall deem appropriate or necessary. The Registrar shall have only such duties and obligations as are expressly specified by this Resolution and the Registrar and Paying Agent Agreement, and no other duties or obligations shall be implied to the Registrar, except as may be set forth in a written agreement between the District and a successor Registrar.

(b) The District reserves the right to remove the Registrar upon 30 days’ notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Bonds in its possession to the successor Registrar and shall deliver the bond register to the successor Registrar. The Authorized Officers, or each individually, is authorized to remove the Registrar as provided herein if such officer determines such removal is in the best interest of the District. Upon such removal, the Authorized Officers, or each individually, is authorized to appoint a successor Registrar and to execute a Registrar and Paying Agent Agreement with such successor Registrar in a form substantially similar to that approved by the Board pursuant to this Resolution, but with such changes as such officer shall deem appropriate or necessary.

(c) The Registrar shall keep and maintain for the District books for the registration and transfer of the Bonds at its designated corporate trust office. The names and registered addresses of the registered owner or owners of the Bonds shall at all times be recorded in such books. Any Bond may be transferred pursuant to its provisions at the office of the Registrar by surrender of such Bond for cancellation, accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner in person or by such owner’s duly authorized agent, and thereupon the Registrar on behalf of the District will deliver at such office (or send by registered mail to the transferee owner or owners thereof at such transferee owner’s or owners’ risk and expense), registered in the name of the transferee owner or owners, a new Bond or Bonds of the same interest rate, aggregate principal amount and maturity, bearing numbers not contemporaneously then outstanding. To the extent of the denominations authorized for the Bonds by this Resolution, one Bond may be transferred for several such Bonds of the same interest rate and maturity and for a like aggregate principal amount, and several such Bonds may be transferred for one or several such Bonds, respectively, of the same interest rate and maturity and for a like aggregate principal amount. In every case of transfer of a Bond, the surrendered Bond shall be canceled and destroyed. The Registrar may impose a charge sufficient to defray all costs and expenses incident to registrations of transfer and exchanges. In each case the Registrar shall require the payment by the owner requesting exchange or transfer of any tax or other governmental charge required to be paid with respect to such exchange or transfer. Bonds issued upon transfer or exchange of Bonds shall be dated as of the date six months preceding the Interest Payment Date next following the date of registration thereof in the office of the Registrar, unless such date of registration shall be an Interest Payment Date, in which case they shall be dated as of such date of registration; provided, however, that if, as shown by the records of the Registrar, interest on the Bonds shall be in default, the Bonds issued in lieu of Bonds surrendered for transfer or exchange may be dated as of the date to which interest has been paid in full on the Bonds surrendered; and

provided further, that if the date of registration shall be prior to the first Interest Payment Date, the Bonds shall be dated as of their date of original issue. All Bonds issued upon transfer of the Bonds so surrendered shall be valid obligations of the District evidencing the same obligations as the Bonds surrendered and shall be entitled to all the benefits and protection of this Resolution to the same extent as the Bonds upon transfer of which they were delivered. The District and the Registrar shall not be required to transfer any Bond during any period from any Record Date until its immediately following Interest Payment Date or to transfer any Bond called for redemption for a period of 30 days next preceding the date fixed for redemption.

(d) The Registrar shall also be responsible for making the payments of principal and interest as the same fall due upon the Bonds from funds provided by the District for such purposes. Payments of interest due upon the Bonds prior to maturity or redemption shall be made by the Registrar by mailing a check in the amount due for such interest on each Interest Payment Date to the registered owner of each Bond to such owner's registered address as shown on the books of registration as required to be maintained under this Section 4. As provided in Section 10 hereof, on or before each principal or interest due date, without further order of the Board, the Treasurer of the Board or an Authorized Officer shall transmit from the Bond Fund (hereinafter established) to the Registrar money sufficient for payment of all principal and interest then due. Payments of principal due at maturity or at any date fixed for redemption prior to maturity, together with any accrued interest then due, shall be made by the Registrar upon presentation and surrender of such Bond. The District and the Registrar may treat the registered owner of any Bonds as the absolute owner of such Bond for purposes of making payments thereon and for all other purposes. All payments on account of interest or principal made to the registered owner of any Bond shall be valid and effectual and shall be a discharge of the District and the Registrar in respect of the liability upon the Bonds or claims for interest to the extent of the amount or amounts so paid.

Section 5. The Bonds shall be in substantially the following form:

(Form of Bond)

No. _____

\$

**UNITED STATES OF AMERICA
STATE OF NEBRASKA**

**FILLMORE COUNTY SCHOOL DISTRICT 0025
(FILLMORE CENTRAL PUBLIC SCHOOLS)
LIMITED TAX OBLIGATION SCHOOL BONDS
[TAXABLE] SERIES 2025**

<u>Date of Original Issue</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>CUSIP Number</u>
_____, 2025	_____, 20__	%	

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS

FILLMORE COUNTY SCHOOL DISTRICT 0025 (FILLMORE CENTRAL PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA (the "District") promises to pay to the order of the Registered Owner, or its registered assigns, the Principal Amount of this Bond upon presentation and

surrender hereof on the Date of Maturity at the corporate trust offices of _____, _____, Nebraska, as Bond Registrar and Paying Agent (the "Registrar").

The District also promises to pay interest on said Principal Amount on [] and [] of each year, commencing [], 202[] (each of such dates an "Interest Payment Date"), at the Rate of Interest per annum indicated above until maturity or earlier redemption. Interest shall be calculated on the basis of a 360-day year consisting of twelve 30-day months, from the Date of Original Issue or most recent Interest Payment Date, whichever is later. Interest on this Bond prior to maturity or earlier redemption shall be paid by check or draft mailed on such Interest Payment Date to the Registered Owner at such Registered Owner's address as it appears on the registration books of the Registrar at the close of business on the 15th day (whether or a not a business day) immediately preceding each Interest Payment Date (the "Record Date"). Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the Record Date such interest was payable, and shall be payable to the person who is the Registered Owner of this Bond (or of one or more predecessor Bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Registrar whenever moneys for such purpose become available.

The Bonds are issued as fully registered bonds, without coupons, in denominations of \$5,000 or whole multiples thereof. Subject to the limitations and upon payment of the charges provided in the resolution adopted by the Board of Education of the District pursuant to which the Bonds have been issued (the "Bond Resolution"), this Bond is transferable by the Registered Owner hereof or his or her attorney duly authorized in writing, at the office of the Registrar, but only in the manner, subject to the limitations and upon payment of the charges as set forth in the Bond Resolution, upon surrender and cancellation of this Bond. Upon such transfer, a new registered Bond or Bonds of the same maturity and of authorized denomination or denominations for the same aggregate principal amount will be issued to the transferee in exchange therefor. The District and the Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof (whether or not this Bond shall be overdue) for the purpose of receiving payment of or on account of principal hereof and premium, if any, and interest due hereon and for all other purposes, and neither the District nor the Registrar shall be affected by any notice to the contrary.

The Bonds maturing on or prior to [] are not subject to redemption prior to their stated maturities. The Bonds maturing on or after [] are subject to redemption prior to their stated maturities at the option of the District at any time on or after [], as a whole, or in part in such principal amounts and from such maturity or maturities as the District, in its sole and absolute discretion may determine, at the redemption price equal to the principal amount so redeemed, together with the interest accrued on such principal amount to the date fixed for redemption. If less than all of a maturity is to be called for redemption, the Registrar shall select by lot the portion or portions of such maturity to be redeemed.

[The Bonds [maturing on _____] (the "Term Bonds")] are term bonds and are subject to mandatory sinking fund redemption in part by lot in the amounts and on the dates, at a redemption price equal to 100% of the principal amount so redeemed plus accrued interest thereon to the redemption date, with no redemption premium, as follows:

\$	Principal Maturing
\$ _____	to be called _____
\$ _____	to be called _____
\$ _____	to be called _____
\$ _____	to be called _____
\$ _____	payable _____ (final payment)

\$ _____ Principal Maturing
 \$ _____ to be called _____
 \$ _____ payable _____ (final payment)

At the option of the District, exercised not less than forty-five (45) days prior to any sinking fund redemption date, the District may (i) deliver to the Registrar for cancellation [Term] Bonds in any aggregate principal amount desired, or (ii) receive a credit in respect of such sinking fund obligation for any [Term] Bonds which prior to such date have been purchased or redeemed (otherwise than through the operation of the sinking fund) and not otherwise previously been applied as a credit against sinking fund payments.]

Bonds shall be redeemed in whole multiples of \$5,000. If any Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or whole multiples thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bond there shall be issued to the Registered Owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, registered bonds of like series, maturity and interest rates in any of the authorized denominations provided by the Bond Resolution.

Notice of redemption of this Bond shall be given to the Registered Owner hereof by first-class mail, postage prepaid, not less than thirty (30) days prior to the date fixed for redemption (or such shorter period as may be acceptable to the then registered owner of the Bonds), all as more particularly set forth in the Bond Resolution; provided, however, that failure to give such notice by mailing, or any defect therein, shall not affect the validity of any proceeding for the redemption of any Bond with respect to which no such failure has occurred. Notice of redemption having been given as provided in the Bond Resolution, or notice of redemption having been waived, and funds for the payment thereof having been deposited with the Registrar, this Bond shall cease to bear interest from and after the date fixed for redemption.

This Bond is one of a series of fully registered bonds in the total principal amount of \$ _____ of even date and like tenor (except as to number, denomination, date of maturity, rate of interest and priority of redemption), issued by the District pursuant to the Bond Resolution and Section 79-10,110.02, Reissue Revised Statutes of Nebraska, as amended (the "Act") for the purpose of paying the costs of addressing actual or potential environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold within the existing school buildings or the school grounds of existing school buildings controlled by the District. The Act authorizes the District to impose a tax levy of not to exceed three cents (\$0.03) per one hundred dollars (\$100) of valuation on the taxable property located in the District for the purposes of providing for the payment of the principal of and interest on such Bonds and any other bonds payable from the levy authorized by the Act.

This Bond is not a general obligation of the District, may not be paid from funds derived from any portion of its general fund, and is secured solely by the District's irrevocable pledge of amounts received by it in respect of the limited tax levy authorized by the Act. The District agrees that it shall cause to be made annually, in addition to all other taxes, a special levy of taxes against all of the taxable property in the District for the purpose of paying and sufficient to pay in full the principal of and interest on this Bond as and when such principal and interest, respectively, become due, as authorized by the Act, together with any other bonds or obligations validly issued by the District pursuant to the Act, subject to the limitations set forth therein, and hereby irrevocably pledges amounts received by the District in respect thereof to such payment. The District has reserved the right in the Resolution to issue additional bonds that are payable on parity with the Bonds and equally and ratably secured by a pledge of the limited tax described in the Act;

provided the limited tax permit by the Act may not to exceed three cents (\$.03) per one hundred dollars (\$100) of valuation on the taxable property located in the District.

The District has, in the Bond Resolution, designated the Bonds as "qualified tax-exempt obligations" described in Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.

AS PROVIDED IN THE BOND RESOLUTION, UNTIL THE TERMINATION OF THE SYSTEM OF BOOK-ENTRY-ONLY TRANSFERS THROUGH THE DEPOSITORY TRUST COMPANY, NEW YORK, NEW YORK (TOGETHER WITH ANY SUCCESSOR SECURITIES DEPOSITORY APPOINTED PURSUANT TO THE BOND RESOLUTION, "DTC"), AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THE BOND RESOLUTION TO THE CONTRARY, A PORTION OF THE PRINCIPAL AMOUNT OF THIS BOND MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE REGISTRAR. DTC OR A NOMINEE, TRANSFEREE OR ASSIGNEE OF DTC OF THIS BOND MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED IN THE MANNER PROVIDED IN THE BOND RESOLUTION.

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED OFFICER OF DTC (A) TO THE REGISTRAR FOR REGISTRATION OF TRANSFER OR EXCHANGE OR (B) TO THE REGISTRAR FOR PAYMENT OF PRINCIPAL, AND ANY BOND ISSUED IN REPLACEMENT HEREOF OR SUBSTITUTION HEREOF IS REGISTERED IN THE NAME OF DTC AND ANY PAYMENT IS MADE TO DTC OR ITS NOMINEE, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSONS IS WRONGFUL BECAUSE ONLY THE REGISTERED OWNER HEREOF, DTC OR ITS NOMINEE, HAS AN INTEREST HEREIN.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, did happen, and were done and performed in regular and due form and time as required by law, and that the indebtedness of the District, including this Bond, does not exceed any limitation imposed by law.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Resolution until the certificate of authentication hereon shall have been executed by the Registrar.

IN WITNESS WHEREOF, the District has caused this Bond to be executed on its behalf by the original or facsimile signature of the President of its Board of Education and attested by the original or facsimile signature of the Secretary of said Board of Education, all as of the Date of Original Issue shown above.

**FILLMORE COUNTY SCHOOL DISTRICT
0025 (FILLMORE CENTRAL PUBLIC
SCHOOLS) IN THE STATE OF NEBRASKA**

Attest:

(Facsimile Signature)
Secretary of the Board of Education

(Facsimile Signature)
President of the Board of Education

**CERTIFICATE OF AUTHENTICATION
AND REGISTRATION**

This Bond is one of the Bonds of the series designated therein issued under the provisions of the Bond Resolution and has been registered to the owner named in said Bond and recorded in the books of record maintained by the undersigned Registrar for said issue of Bonds.

_____, as Bond Registrar and
Paying Agent

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

(Please print or typewrite name, address and tax identification
or social security number of Transferee)

the within Bond and rights thereunder, and hereby irrevocably constitutes and appoints _____, attorney, to transfer the within Bond on the registration books of the Registrar, with full power of substitution in the premise.

Dated: _____, 20__.

Signature of Registered Owner

NOTICE: The signature(s) on this Assignment must correspond with the name of the Registered Owner as it appears on the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 6. (a) After being executed by the President and the Secretary of the Board, in accordance with Section 3(e) hereof, the Bonds shall be delivered to the Registrar for registration and authentication. The Superintendent of Schools shall be responsible for the delivery of the Bonds and for all other ministerial acts relating to the Bonds. The Authorized Officers, or each individually, are hereby authorized to take all actions necessary to effect the delivery of the Bonds to the Purchaser inclusive of the power and authority to execute such orders, certificates, receipts and other documents as may be necessary or desirable to effect such delivery and to receive the purchase price for the Bonds.

(b) The Superintendent of Schools is directed to make and certify a transcript of the proceedings of the District precedent to the issuance of the Bonds, which transcript shall be delivered to the Purchaser.

Section 7. (a) The District is authorized to sell the Bonds to an investment banking firm, as original purchaser of the Bonds (the "**Underwriter**"), in accordance with Section 3 of this Resolution, with the assistance of the hereinafter described Financial Advisor. Delivery of the Bonds shall be made to the Underwriter as soon as practicable after the adoption of this Resolution, upon payment therefor in accordance with the terms of sale. The District is authorized to enter into a Bond Purchase Agreement (the "**Purchase Agreement**") between the District and the Underwriter in form and substance acceptable to the Authorized Officers, or each individually. Such Authorized Officer is authorized to execute the Purchase Agreement, in form and substance acceptable to such Authorized Officer, for and on behalf of the District, such officer's signature thereon being conclusive evidence of such official's and the District's approval

thereof. The Underwriter shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. Such Underwriter and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and sale of the Bonds, including, without limitation, authorizing the release of the Bonds by the Depository at closing.

(b) The District is further authorized to place the Bonds with a private purchaser (the “**Private Purchaser**”) with the assistance of Northland Securities, Inc., serving as financial advisor to the District (together with any successors and assigns, including, without limitation, Northland Securities, Inc., the “**Financial Advisor**”), and/or an investment banking firm serving as placement agent to the District (the “**Placement Agent**”), in accordance with Section 3 of this Resolution. The Private Purchaser shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Financial Advisor and/or the Placement Agent and their respective agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and placement of the Bonds.

(c) The District is further authorized to (i) issue the Bonds directly to a bank or other institutional lender (the “**Lender**”) to evidence or secure a loan from such Lender to the District or (ii) enter into a loan agreement with a Lender in lieu of issuing the Bonds, in accordance with Section 3 of this Resolution and subject to the other restrictions of this Resolution. Such Lender may be identified with the assistance of the Financial Advisor and/or the Placement Agent. The Lender shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Financial Advisor and/or the Placement Agent and their respective agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance of the Bonds.

Section 8. The District hereby establishes the following funds and accounts in connection with the Bonds: (a) the 2025 Bond Fund (the “**Bond Fund**”) and (b) the 2025 Construction Fund (the “**Construction Fund**”). The foregoing funds and accounts shall be maintained by the District in accordance with the provisions of this Resolution. The District Treasurer is hereby authorized to create additional sub-accounts within the foregoing fund and accounts as are necessary and appropriate to carry out the provisions of this Resolution.

Section 9. The proceeds from the sale of the Bonds, including the interest, if any, accrued on the Bonds from their date of original issue to the date of delivery and payment thereof, shall be received by the District Treasurer. The Authorized Officers, or each individually, or the District Treasurer (including such other person authorized to act on behalf of the Treasurer) shall apply such proceeds as follows: (a) any accrued interest shall be deposited in the Bond Fund to pay interest due on the first Interest Payment Date, and (b) all remaining proceeds shall be deposited in the Construction Fund to pay (i) the costs of acquiring, constructing and improving the Project, including any capitalized interest on the Bonds, and (ii) the costs of issuing the Bonds. Costs of issuance may also be paid from other available monies of the District.

Section 10. (a) All revenues and receipts of the tax levy authorized by the Act shall be deposited in the Bond Fund as and when received. So long as the Bonds are outstanding, all amounts paid and credited to the Bond Fund shall be expended and used by the District for the sole purpose of paying (i) the principal of, premium, if any, and interest on the Bonds as and when the same become due, (ii) the usual and customary fees and expenses of the Registrar and (iii) costs of any additional projects permitted under the Act.

(b) The District Treasurer or any other Authorized Officer is authorized and directed to withdraw from the Bond Fund and forward to the Registrar sums sufficient to pay principal of and premium,

if any, and interest on the Bonds as and when the same become due, and also to pay the charges made by the Registrar for acting in such capacity in the payment of the principal of and the interest on the Bonds, and the charges shall be forwarded to the Registrar over and above the amount of the principal of, premium, if any, and interest on the Bonds. If, through the lapse of time, or otherwise, the owners of the Bonds shall no longer be entitled to enforce payment of their obligations, it shall be the duty of the Registrar to return the funds to the District. All moneys deposited with the Registrar shall be deemed to be deposited in accordance with and subject to all of the provisions contained in this Resolution.

(c) Any moneys or investments remaining in the Bond Fund after the payment or the defeasance of all the bonds issued under the Act shall be transferred to the general fund of the District.

Section 11. The Board, acting for and on behalf of the District, hereby represents, warrants, covenants and agrees that it shall cause to be levied and collected annually, in addition to all other taxes, such portion of the tax levy specified in subsection (1) of the Act against all taxable property in the District as shall be necessary for the purpose of paying and sufficient to pay the principal of and interest on the Bonds as and when such principal and interest, respectively, become due according to the terms thereof. The amount of the levy for each such year shall be the amount required in order to provide the District with funds sufficient to pay in full such principal of and interest on the Bonds as and when such principal and interest, respectively, become due according to the terms of the Bonds, subject to the limitation set forth in the Act. The tax shall be levied for the number of years determined by an Authorized Officer pursuant to Section 3 hereof; provided, however, that such tax shall not be levied for more than 10 years with respect to any of the projects financed by the Bonds. All revenues and receipts of the tax levy authorized by the Act shall be deposited in the Bond Fund as and when received. The District reserves the right to issue additional bonds that are payable on parity with the Bonds and equally and ratably secured by a pledge of the limited tax described in the Act; subject to the limitation of the tax levy as set forth in the Act.

Section 12. The District covenants and agrees that, with respect to any series of Bonds that are issued as obligations, the interest on which is exempt from gross income for federal tax purpose in accordance with Section 3 hereof (the "**Tax-Exempt Bonds**");

(a) That (i) it will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the "**Code**"), including Sections 103 and 141 through 150, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Tax-Exempt Bonds and (ii) it will not use or permit the use of any proceeds of Tax-Exempt Bonds or any other funds of the District nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Tax-Exempt Bonds. In addition, the District will adopt such other resolutions and take such other actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Tax-Exempt Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the District.

(b) That (i) it will comply with all requirements of Section 148 of the Code to the extent applicable to the Tax-Exempt Bonds, (ii) it will use the proceeds of the Tax-Exempt Bonds as soon as practicable and with all reasonable dispatch for the purposes for which the Tax-Exempt Bonds are issued and (iii) it will not invest or directly or indirectly use or permit the use of any proceeds of the Tax-Exempt Bonds or any other funds of the District in any manner, or take or omit to take any action, that would cause the Tax-Exempt Bonds to be "arbitrage bonds" within the meaning of Section 148(a) of the Code.

(c) That it will pay or provide for the payment from time to time of all amounts required to be rebated to the United States of America pursuant to Section 148(f) of the Code and any Treasury Regulations applicable to the Tax-Exempt Bonds from time to time. This covenant shall survive payment in full or

defeasance of the Tax-Exempt Bonds. The District specifically covenants to pay or cause to be paid to the United States the required amounts of rebatable arbitrage at the times and in the amounts as determined by its Federal Tax Certificate, if any. Notwithstanding anything to the contrary contained herein, the Federal Tax Certificate may be amended or replaced if, in the opinion of counsel nationally recognized on the subject of municipal bonds, such amendment or replacement will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the Tax-Exempt Bonds.

(d) That (to the extent within its power or direction) it will not use any portion of the proceeds of the Tax-Exempt Bonds, including any investment income earned on such proceeds, directly or indirectly, in a manner that would cause any Tax-Exempt Bond to be a "private activity bond".

(e) In consultation with Bond Counsel, if the issuance of the Tax-Exempt Bonds qualify for the exception for small governmental units from the arbitrage rebate requirements under Section 148(f)(4)(D) of the Code, it will represent that:

(i) the District is a governmental unit under Nebraska law with general taxing powers;

(ii) none of the Tax-Exempt Bonds is a private activity bond as defined in Section 141 of the Code;

(iii) ninety-five percent or more of the net proceeds of the Tax-Exempt Bonds are to be used for local governmental activities of the District;

(iv) the aggregate face amount of the Tax-Exempt Bonds attributable to financing the construction of public school facilities is not less than \$1,700,000 (the "**Construction Amount**");

(v) the aggregate face amount of all tax-exempt bonds (other than private activity bonds and certain refunding bonds) to be issued by the District during the current calendar year is not reasonably expected to exceed the sum of (i) \$5,000,000, plus (ii) the lesser of \$10,000,000 or the Construction Amount; the District understands that, for this purpose, (A) the District and all entities which issue bonds on behalf of the District are treated as one issuer; and (B) all bonds issued by an entity subordinate to the District are treated as issued by the District; and

(vi) the District (including all subordinate entities thereof) will not issue in excess of \$15,000,000 (no more than \$5,000,000 of which may be attributable to expenditures not relating to the construction of public school facilities) of tax-exempt bonds (other than "private activity bonds" and certain refunding bonds, but including any tax-exempt lease-purchase agreements) during the current calendar year without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the excludability of the interest on the Tax-Exempt Bonds from gross income for federal tax purposes will not be adversely affected thereby.

(f) In consultation with Bond Counsel, if the District designates the Tax-Exempt Bonds as "qualified tax-exempt obligations" as defined in Section 265(b)(3) of the Code, it will represent that:

(i) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not "qualified 501(c)(3) bonds" and certain refunding bonds) which will be issued by the District (and all subordinate entities thereof) during the current calendar year is not reasonably expected to exceed \$10,000,000; and

(ii) the District (including all subordinate entities thereof) will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) during the current calendar year, including the Tax-Exempt Bonds, in excess of \$10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Tax-Exempt Bonds as “qualified tax-exempt obligations” will not be adversely affected.

Any Authorized Officer shall take such other action as may be necessary to make effective the designation in this subsection (f).

Section 13. The use and distribution of any official statement, offering circular, term sheet, request for lenders or any other offering document (including any preliminary thereof, the “**Offering Document**”) by the Underwriter or the Placement Agent in connection with the reoffering or placement of the Bonds is hereby authorized. Any Authorized Officer is authorized to approve the final Offering Document as so supplemented, amended and completed, and the use and distribution of the final Offering Document by the Underwriter or the Placement Agent in connection with the reoffering or placement of the Bonds is hereby authorized. Any Authorized Officer is hereby authorized to execute and deliver a certificate pertaining to such Offering Document as prescribed therein, dated as of the date of payment for and delivery of the Bonds.

The District agrees to provide to the Underwriter or the Placement Agent within seven Business Days of the date of the sale of Bonds sufficient copies of the final Offering Document to enable the Underwriter or the Placement Agent to comply with the requirements of Rule 15c2-12(b)(4) of the Securities and Exchange Commission and with the requirements of Rule G-32 of the Municipal Securities Rulemaking Board, if applicable.

Section 14. The District (a) authorizes and directs the Authorized Officers, or each individually, to execute and deliver, on the date of the issuance of the Bonds, a Continuing Disclosure Undertaking (the “**Undertaking**”) in such form that satisfies the requirements of Rule 15c2-12 and is acceptable to the purchaser and bond counsel and (b) covenants that it will comply with and carry out all of the provisions of the Undertaking. The Authorized Officers, or each individually, may engage a dissemination agent to assist the District with its obligations pursuant to the Undertaking. Notwithstanding any other provisions of this Resolution, failure of the District to comply with the Undertaking will not be considered a default under this Resolution or the Bonds; however, any Bondholder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this subparagraph and the Undertaking. For purposes of this subparagraph, “Beneficial Owner” means any person who (i) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (ii) is treated as the owner of any Bonds for federal income tax purposes.

Section 15. The District reserves the right to issue refunding bonds and provide for the investment of the proceeds thereof for purposes of providing for the payment of principal and interest on the Bonds in such manner as may be prescribed by law from time to time but specifically including the provisions of the Act and Section 10-142, Reissue Revised Statutes of Nebraska, as amended.

Section 16. The District’s obligations under this Resolution shall be fully discharged and satisfied as to the Bonds authorized and issued hereunder, and said Bonds, or portions thereof, shall no longer be deemed outstanding hereunder when payment of the principal thereof plus interest thereon to the date of maturity or redemption thereof (a) shall have been made or caused to have been made in accordance with the terms thereof and hereof, or (b) shall have been provided for by depositing in escrow with a national or

state bank having trust powers in trust solely for such payment (i) sufficient money to make such payment and/or (ii) direct general obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States of America, or obligations of any agency of the United States of America (herein referred to as "**Government Obligations**"), in such amount and with such maturities as to principal and interest as will insure the availability of sufficient money to make such payment, and thereupon such Bonds shall cease to draw interest from the date of their redemption or maturity and, except for the purposes of such payments, shall no longer be entitled to the benefits of this Resolution; provided that, with respect to any Bonds called or to be called for redemption prior to the stated maturity thereof, notice of redemption shall have been duly given or provided for. If money shall have been deposited in accordance with the terms hereof with the escrow agent in trust for that purpose sufficient to pay the principal of such Bonds and all interest due thereon to the due date thereof or to the date fixed for the redemption thereof, all liability of the District for such payment shall forthwith cease, determine and be completely discharged, and all such Bonds shall no longer be considered outstanding.

Section 17. Without in any way limiting the power, authority, or discretion elsewhere herein granted or delegated, the Board hereby (a) authorizes and directs each of the Authorized Officers and all other officers, employees and agents of the District to carry out, or cause to be carried out, and to perform such obligations of the District and such other actions as they, or any one of them shall consider necessary, advisable, desirable, or appropriate in connection with this Resolution and the issuance, sale, and delivery of the Bonds, including, without limitation and whenever applicable, the execution and delivery thereof and of all other related documents, instruments, certificates, and opinions; and (b) directs, authorizes, and delegates to each of the Authorized Officers the right, power, and authority to exercise such officers' own independent judgment and absolute discretion in determining and finalizing the terms, provisions, form and contents of each of the foregoing. The execution and delivery by any Authorized Officer or by any other officer, officers, agent, or agents of the District of any such documents, instruments, certifications, and opinions, or the doing by them of any act in connection with any of the matters which are the subject of this Resolution, shall constitute conclusive evidence of both the District's and their approval of all changes, modifications, amendments, revisions, and alterations made therein, and shall conclusively establish their absolute, unconditional, and irrevocable authority with respect thereto from the District and the authorization, approval, and ratification by the District of the documents, instruments, certifications, and opinions so executed and the action so taken.

Section 18. Moneys in each of the funds and accounts created and established by this Resolution shall be deposited, invested and secured in accordance with the laws of the State of Nebraska. Moneys held in such funds and accounts may be invested by the District or at its direction in such amounts and maturing at such times as shall reasonably provide for moneys to be available when required in the accounts or funds; provided, however, that no such investment shall be made for a period extending longer than to the date when the moneys invested may be needed for the purpose for which such fund or account was created; and provided further that such investments shall be subject to the covenants and provisions of Section 12 hereof. All interest on any authorized investment held in any fund or account shall accrue to and become a part of such fund or account.

Section 19. If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Resolution and the invalidity thereof shall in no way affect the validity of the other provisions of this Resolution or of the Bonds and the owners of the Bonds shall retain all the rights and benefits accorded to them under this Resolution and under any applicable provisions of law.

If any provision of this Resolution shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances

shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstances, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

Section 20. The District hereby adopts the Post-Issuance Tax Compliance Procedures attached to this Resolution as Exhibit B to ensure that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Tax-Exempt Bonds are met. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change these policies and procedures from time to time, without notice.

Section 21. The District hereby adopts the Disclosure Policies and Procedures attached to this Resolution as Exhibit C to ensure that the District satisfies the requirements of Rule 15c2-12 and the Undertaking. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change such policies and procedures from time to time without notice.

Section 22. The District may initially finance all or a portion of the costs of the Project with legally available funds of the District (the "**Prior Capital Expenditures**"), in an amount not exceeding the amount authorized under Section 3(a) of this Resolution. If the District does finance all or a portion of the Project with legally available funds of the District, the District reasonably expects that such Prior Capital Expenditures would be repaid from proceeds of the Tax-Exempt Bonds. In accordance with the provisions of this Resolution and Treasury Regulations, Section 1.150-2, promulgated under the Code, and solely for such purposes, the District hereby declares its official intent to reimburse any Prior Capital Expenditures out of the proceeds of the Tax-Exempt Bonds. All of the Prior Capital Expenditures covered by this declaration of official intent will be incurred during the period commencing 60 days prior to the date of this Resolution and ending no later than the later of (a) the date that is 18 months after the date on which it makes such Prior Capital Expenditures, or (ii) the date that is 18 months after the date on which the Project financed with such Prior Capital Expenditures is placed in service, but in any event no later than 3 years after the original date of such Prior Capital Expenditures, or (iii) such other date that is permitted by law.

Section 23. This Resolution shall take effect and be in force from and after its passage as provided by law.

Section 24. To the extent any portion of any and all prior resolutions of the District with respect to the Bonds is in conflict with the provisions of this Resolution, to the extent of such conflicts, the same are hereby repealed.

DATED August 14, 2025.

President, Board of Education

Attest:

Secretary, Board of Education

EXHIBIT A

Itemized Estimate



8/6/2025

Fillmore Central Public Schools						
Elementary School Renovation QCPUF Breakout						
	Bld SF	Total SF	Qty	Unit Price	Budget	Subtotal
Construction Cost						\$ 1,596,537
QCPUF Construction Breakout	2,694 SF	2,694	1 EA	\$ 1,289,530	\$1,289,530	
	Total SF	2,694		Buildings Subtotal	\$1,289,530	
2% Escalation (Q2 2026 Construction Start)			2.00%		\$ 25,791	
Payment & Performance Bond			1 LS	\$ 8,150	\$ 8,150	
Pre-Construction Fee			1 LS	\$ -	\$ -	
Weather Conditions Allowance			1 LS	\$ -	\$ -	
Management & Quality Software			0.34%		\$ 4,412	
Builder's Risk			1 LS	\$ -	\$ -	
General Project Insurance			1 LS	\$ 12,940	\$ 12,940	
General Conditions			1 LS	\$ 106,858	\$ 106,858	
Fee			2.00%		\$ 28,954	
Construction Contingency			6.00%		\$ 88,598	
Owner Contingency			2.00%		\$ 31,305	
				Markup Subtotal	\$ 307,007	
QCPUF TOTAL CONSTRUCTION COST						\$ 1,596,537

EXHIBIT B

POST-ISSUANCE TAX COMPLIANCE PROCEDURES

General

In connection with the issuance of any Tax-Exempt Bonds (as defined in the Resolution adopted by the Board of Education of the District on August 11, 2025 (the “**Resolution**”)), the District (as defined in the Resolution) will execute a tax compliance certificate (the “**Tax Certificate**”) that describes the requirements and provisions of the Internal Revenue Code of 1986, as amended that must be followed in order to maintain the tax-exempt status of interest on such bonds. In addition, the Tax Certificate will contain the reasonable expectations of the District at the time of issuance of the Tax-Exempt Bonds with respect to the use of the gross proceeds of such bonds and the assets to be financed or refinanced with the proceeds thereof. These Procedures supplement and support the covenants and representations made by the District in the Tax Certificate related to specific issues of tax-exempt obligations. In order to comply with the covenants and representations set forth in the Tax-Exempt Bond documents and in the Tax Certificate, the District tracks and monitors the actual use of the proceeds of the Tax-Exempt Bonds, the investment and expenditure of the Tax-Exempt Bond proceeds and the assets financed or refinanced with the proceeds of such bonds over their life.

Designation of Responsible Person

The District’s Superintendent of Schools (the “**Superintendent**”) shall maintain an inventory of Tax-Exempt Bonds and assets financed which contains the pertinent data to satisfy the District’s monitoring responsibilities. Any transfer, sale or other disposition of bond-financed assets must be reviewed and approved by the Superintendent.

Post-Issuance Compliance Requirements

External Advisors/Documentation

The District shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Tax-Exempt Bonds issuance process to identify requirements and to establish procedures necessary or appropriate so that the Tax-Exempt Bonds will continue to qualify for tax-exempt status. Those requirements and procedures shall be documented in the Tax Certificate and/or other documents finalized at or before issuance of the Tax-Exempt Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Tax-Exempt Bonds.

The District also shall consult with bond counsel and other legal counsel and advisors, as needed, following the issuance of the Tax-Exempt Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of Tax-Exempt Bond-financed or refinanced assets.

The District shall train and employ or otherwise engage expert advisors (a “**Rebate Analyst**”) to assist in the calculation of arbitrage rebate payable in respect of the investment of Tax-Exempt Bonds proceeds, unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Tax-Exempt Bonds.

Unless otherwise provided by the resolution or other authorizing documents relating to the Tax-Exempt Bonds, unexpended Tax-Exempt Bond proceeds shall be held in a segregated account by a trustee,

and the investment of Tax-Exempt Bond proceeds shall be managed by the District. The District shall prepare (or cause the trustee to prepare) regular, periodic statements regarding the investments and transactions involving Tax-Exempt Bond proceeds.

Arbitrage Rebate and Yield

Unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Tax-Exempt Bonds, the District shall be responsible for:

- engaging the services of a Rebate Analyst and, prior to each rebate calculation date, causing the trustee or other account holder to deliver periodic statements concerning the investment of Tax-Exempt Bond proceeds to the Rebate Analyst;
- providing to the Rebate Analyst additional documents and information reasonably requested by the Rebate Analyst;
- monitoring efforts of the Rebate Analyst;
- assuring payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Tax-Exempt Bonds, and no later than 60 days after the last Tax-Exempt Bond is redeemed;
- during the construction period of each capital project financed in whole or in part by the Tax-Exempt Bonds, monitoring the investment and expenditure of Tax-Exempt Bond proceeds and consulting with the Rebate Analyst to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Tax-Exempt Bonds; and
- retaining copies of all arbitrage reports and account statements as described below under “Record Keeping Requirements”.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Tax-Exempt Bonds, has agreed to undertake the tasks listed above (unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to an issue of the Tax-Exempt Bonds).

Use of Tax-Exempt Bond Proceeds and Tax-Exempt Bond-Financed or Refinanced Assets:

The District shall be responsible for:

- monitoring the use of Tax-Exempt Bond proceeds and the use of Tax-Exempt Bond-financed or refinanced assets (e.g., facilities, furnishings or equipment) throughout the term of the Tax-Exempt Bonds to ensure compliance with covenants and restrictions set forth in the Tax Certificate;
- maintaining records identifying the assets or portion of assets that are financed or refinanced with proceeds of the bonds, including a final allocation of Tax-Exempt Bond proceeds as described below under “Record Keeping Requirements”;
- consulting with bond counsel and other legal counsel and advisers in the review of any contracts or arrangements involving use of Tax-Exempt Bond-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Tax Certificate;

- maintaining records for any contracts or arrangements involving the use of Tax-Exempt Bond-financed or refinanced assets as described below under “Record Keeping Requirements”;
- conferring at least annually with personnel responsible for Tax-Exempt Bond-financed or refinanced assets to identify and discuss any existing or planned use of Tax-Exempt Bond-financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Tax Certificate; and
- to the extent that the District discovers that any applicable tax restrictions regarding use of Tax-Exempt Bond proceeds and bond-financed or refinanced assets will or may be violated, consulting promptly with Tax-Exempt Bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Tax-Exempt Bonds, has agreed to undertake the tasks listed above.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

The District shall be responsible for maintaining the following documents for the term of the Tax-Exempt Bonds (including refunding bonds, if any) plus at least three years:

- a copy of the Tax-Exempt Bond closing transcript(s) and other relevant documentation delivered to the District at or in connection with closing of the issue of the Tax-Exempt Bonds, including any elections made by the District in connection therewith;
- a copy of all material documents relating to capital expenditures financed or refinanced by Tax-Exempt Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, draw requests for Tax-Exempt Bond proceeds and evidence as to the amount and date for each draw-down of Tax-Exempt Bond proceeds, as well as documents relating to costs paid or reimbursed with Tax-Exempt Bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with Tax-Exempt Bond proceeds, including a final allocation of Tax-Exempt Bond proceeds;
- a copy of all contracts and arrangements involving the use of Tax-Exempt Bond-financed or refinanced assets;
- copies of all trustee statements and reports, including arbitrage reports, prepared with respect to the Tax-Exempt Bonds; and
- a copy of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any.

EXHIBIT C

DISCLOSURE POLICIES AND PROCEDURES

Purpose of Disclosure Policies and Procedures

The issuance and sale of certain municipal bonds, notes, certificates of participation or other obligations (collectively, “**Obligations**”) are subject to certain federal and state securities laws, including Rule 15c2-12 (the “**Rule**”) promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”). The Rule requires that an underwriter, prior to purchasing or selling an issue of Obligations in a principal amount over \$1,000,000, obtain a written agreement from the issuer of such Obligations to provide certain financial information or operating data on an annual basis and notices of the occurrence of certain enumerated events with the Municipal Securities Rulemaking Board (“**MSRB**”) using the MSRB’s Electronic Municipal Market Access system (“**EMMA**”).

Fillmore County School District 0025 (Fillmore Central Public Schools) in the State of Nebraska (the “**District**”) has previously issued or may in the future issue Obligations subject to the Rule, and in connection with such issuances the District has entered and/or will enter into one or more Continuing Disclosure Certificates or Continuing Disclosure Undertakings (collectively, the “**Undertakings**”) in accordance with the Rule. Pursuant to such Undertakings, the District has covenanted or will covenant to comply with the Rule by timely making the required filings. These Policies and Procedures are intended to assure that all filings required under the Rule are made timely and completely and meet all requirements of the Rule.

Designation of District Representative; Maintenance of List and Files

The “**District Representative**” for the District shall be the Superintendent of Schools of the District and any alternate or assistant as such Superintendent shall appoint. The District Representative is directed to employ the policies and procedures described herein. The District Representative shall be knowledgeable and familiar with the provisions of each Undertaking as to the type, format and content of the financial information or operating data to be included in each Annual Report required to be made thereunder, the instances in which notice of the occurrence of certain events must be given, and the timing requirements for the filing thereof. The District and the District Representative recognize and acknowledge that the terms, requirements and filing deadlines may vary by Undertaking.

The District Representative shall maintain a current list for each fiscal year identifying each issue of Obligations of the District outstanding during such fiscal year setting forth the name, original principal amount, date of issuance and CUSIP numbers for each such issue and the dates by which the Annual Reports are required to be submitted to the MSRB using EMMA, such list to be accompanied by copies of the related Undertakings.

Dissemination Agents

The District and the District Representative may utilize the services of a financial institution or other provider to act as dissemination agent (each, a “**Dissemination Agent**”) in filing the disclosures and notices described herein and performing the duties of the Dissemination Agent in accordance with the terms of the applicable Undertaking. The Dissemination Agent shall review and be familiar with the contents and filing requirements of the particular Undertaking and with the procedures for making the filings required under such Undertaking with the MSRB using the EMMA system. The District Representative shall coordinate the preparation and submission of the required information with such

Dissemination Agent to ensure full compliance with the requirements of the Rule and the applicable Undertakings.

Annual Financial Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations to determine the financial information required to be included in the Annual Report (i.e., the District's audited financial statements and certain other financial information or operating data with respect to the District, if applicable (the "Annual Report")) required to be filed annually with the MSRB using the EMMA system, and the deadline by which such information must be filed. Unless required otherwise by an Undertaking and as permitted by EMMA filing procedures, the District Representative may file identical Annual Reports with respect to each issue of the District's Obligations. The District Representative shall be knowledgeable and familiar with the specific requirements for the filing of a Notice of Failure to File the Annual Report by the date(s) required under the terms of each Undertaking, if applicable.

The District Representative shall timely initiate the process of preparing the financial information or operating data required to be submitted under each Undertaking as part of the Annual Report. The District Representative shall assemble the information as soon as it becomes available and determine the scope of additional information to be required and also contact the auditors to establish a schedule for completion and submission for the Audited Financial Statements.

The District Representative will timely file the Annual Report, or will cause the Dissemination Agent to file the Annual Report, with the MSRB using the EMMA system. If the Audited Financial Statements are not then available, unaudited financial information may be filed with the MSRB using EMMA and the Audited Financial Statements shall be filed within 10 business days of their receipt and acceptance.

Listed Event Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations for the listed events which, upon the occurrence thereof, require prompt notices to be filed with the MSRB using the EMMA system. The District Representative will monitor the Obligations and the District's operations for occurrences of any such events and will actively evaluate whether an event may be a listed event as set forth in the District's outstanding Undertakings. After obtaining actual knowledge of such an event, the District Representative will promptly contact the District's bond counsel and the Dissemination Agent, if any, to determine whether the District must file notice of the event with the MSRB under one or more of its Undertakings. Upon a determination that the District must file such notice, the District Representative will file the appropriate notice, or will cause the Dissemination Agent to file such notice, with the MSRB using the EMMA system within ten (10) business days after the occurrence of the listed event or as the District's bond counsel may otherwise direct.

Reports of District Representative; Record Retention

The District Representative shall provide to the School Board of the District, any Dissemination Agent and the underwriter of each issue of Obligations confirmation from EMMA received upon the filing of each Annual Report and any other filings made with the MSRB using the EMMA system promptly upon receipt of each such confirmation.

The District Representative shall maintain records with respect to the filings with the MSRB using EMMA, including, but not limited to, EMMA posting receipts showing the dates and nature or contents of

all filings for each issue of Obligations outstanding during each fiscal year. Such records shall be kept for at least 5 years after the respective issue of Obligations is no longer outstanding.

Familiarity with EMMA Submission Process

The District Representative shall register with EMMA and review the on-line process of filing with EMMA located at www.emma.msrb.org in order to submit the required information. The MSRB market Information Department can also be contacted at 703.797.6668. A tutorial is available at the website and a practice submission is available as well. The District Representative also shall enroll the District in EMMA's reminder system to ensure timely performance of its responsibilities and obligations.

Notwithstanding the foregoing, if the District has retained a Dissemination Agent to assist with making the filings required by the District's Undertakings and to remind the District of its filing deadlines, the District Representative need not register with EMMA or enroll in EMMA's reminder system.

Training

To ensure adequate resources to comply with the Rule, the District Representative shall develop a training process aimed at providing additional assistance in preparing required information. The training process shall be conducted at least annually and shall encompass a review of the EMMA submission process and an understanding of the timing requirements necessary for full compliance. The retention by the District of a Dissemination Agent to assist it with compliance under its Undertakings and the Rule may be deemed part of such training process.

Review of Offering Document in Connection with Primary Offerings

In connection with a new issue of Obligations, the District Representative, together with such District officials as the District Representative deems appropriate, shall promptly review upon receipt the offering document by which such Obligations shall be offered and sold. For any issue of Obligations subject to the Rule, prior to the distribution of the related offering document the District shall deem the information concerning the District in such offering document as accurate and complete in all material respects (except for such information as permitted to be omitted by the Rule) as of the date of such offering document. The District shall confirm prior to the final pricing of the Obligations that the information concerning the District in the offering document does not contain an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.