

Board of Education Regular and
Reorganizational Meeting
Monday, January 12, 2026 6:00 PM
Boardroom at 1700 14th Avenue
1700 14th Ave
Nebraska City, NE 68410

1. Call to Order
 - 1.1. Roll Call
 - 1.2. Pledge of Allegiance
 - 1.3. Policy 2005-Board Member Conflict of Interest Statement of Intent - All Members
 - 1.4. Organizational Meeting of Board of Education
 - 1.4.1. Election of Officers
 - 1.4.1.1. President
 - 1.4.1.2. Vice President
 - 1.4.2. Appointments by the Board President
 - 1.4.2.1. Appointments to Board Committees
 - 1.4.2.2. Appointment of the NCPS Foundation Board Liaison for 2026
 - 1.4.2.3. Creation of and Appointment to the Ad Hoc Superintendent Evaluation Tool Committee.
 - 1.4.2.4. Appointment of Board Secretary and Board Treasurer
 - 1.5. Requests from Board Members to be Absent from this meeting
 - 1.6. Welcome to Visitors and Public
 - 1.7. Approval of Agenda
 - 1.8. Public Comment Time
 - 1.9. Approval of Minutes
 - 1.10. Claims and Accounts
 - 1.11. Financial Report
2. Reports
 - 2.1. Dana Cole Audit Report
 - 2.2. Reading Initiative / CLSD Grant; Continuous Improvement Report
 - 2.3. Principal's Reports – “What's Happening With The PIONEERS!
 - 2.4. Committee Reports
 - 2.4.1. Education, Americanism and Civics
 - 2.4.2. Buildings and Grounds
 - 2.4.3. Finance
 - 2.4.4. Policy
 - 2.5. Superintendent's Report
3. Business
 - 3.1. Non-Action Items
 - 3.1.1. Annual Policy Review-Policy 2012-Board Code of Ethics and Policy 2013-Violation of Board Ethics
 - 3.1.2. Policy Reviews
 - 3.1.3. Facility Advocates: Maintenance Checklist, recommended repairs

3.2. Action Items

- 3.2.1. Audit Report from Dana Cole
- 3.2.2. Selection of Depositories
- 3.2.3. Facility Advocates; Maintenance Checklist / potential projects
- 3.2.4. Executive Session
- 3.2.5. Reconvene Regular Meeting

4. Adjournment

2005 Conflict of Interest

Any member of the Board of Education who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For purposes of this policy:
 - a. Business with which a board member is associated shall include the following:
 - (1) A business in which the board member or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
 - (2) A business in which the board member or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or the board member or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the board member reports the name and address of the company and stockbroker.
 - b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.
 - c. Immediate family member or member of the immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.
1. Contracts with the School District.
 - a. No board member or member of his or her immediate family shall enter into a contract valued at two thousand dollars or

more, in any one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular office hours the proposals considered and the contract awarded. Board members who enter into employment contracts with the school district must also comply with the board's policy on the employment of board members.

- b. The existence of any conflict of interest in any contract in which the board member has an interest and in which the school district is a party, or the failure to make public the board member's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for the board member to make public notice shall apply when the board member, or his or her parent, spouse or child has a business association with the business involved in the contract or will receive a payment, fee or commission as a result of the contract.
- d. The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the board member:
 - (1) Makes a declaration on the record to the school board regarding the nature and extent of his or her interest prior to official consideration of the contract;
 - (2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the school board declaring an interest in the contract would prevent the board with all members present from securing a quorum on the issue, then all members may vote on the matters; and
 - (3) Does not act for the school board as to inspection or performance under the contract in which he or she has an interest.

2. Contracts with Board Member's Immediate Family.

- a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:
 - (1) All district employees.
 - (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

3. Employing Members of the Immediate Family.

- a. A board member may recommend for employment or supervise the employment of an immediate family member if:
 - (1) The board member does not abuse his or her position.
 - (2) Abuse of official position shall include, but not be limited to, employing an immediate family member:
 - (i) who is not qualified for and able to perform the duties of the position;
 - (ii) for any unreasonably high salary;
 - (iii) who is not required to perform the duties of the position.
 - (3) The Board makes a reasonable solicitation and consideration of applications for employment.
 - (4) The board member makes a full disclosure on the record to the governing body of the school district and to the secretary of the board. If the Secretary of the Board of Education would be the individual filing the disclosure statement, the statement shall be filed with the president of the Board of Education.
 - (5) The Board approves the employment or supervisory position.

b. The Board has not terminated the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

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

a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:

(1) a public official, public employee, or candidate.

(2) a member of the immediate family of an individual listed in Subparagraph 'a' above.

(3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.

b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.

c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.

d. A board member shall not use personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

5. Conflict of Interest Relating to Campaigning or Political Issues

- a. Except as provided below, the Board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.
- b. This does not prohibit the Board from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
- c. This does not prohibit the Board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the Board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the Board's opinion regarding a ballot question or from providing information in response to a request for information.

(1) The Board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.

(2) Any member of the Board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the Board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

6. Conflict of Interest Statement

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the

public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

- (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;
 - (2) Deliver a copy of the statement to the School Board Secretary who shall enter the statement onto the school district's public records; and
 - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
- b. If the board member would like a formal opinion from the NADC as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the NADC.

7. Recordkeeping

- a. The Board Secretary shall maintain a separate record of the following information for every contract entered into by the school Board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
- (1) The names of the contracting parties.
 - (2) The nature of the interest of the board member in question.
 - (3) The date that the contract was approved.
 - (4) The amount of the contract.
 - (5) The basic terms of the contract.
- b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the Board Secretary shall be available for public inspection during normal working hours of the office in which it is kept.

9. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: November 14, 2016

Revised on: July 10, 2017; September 13, 2021

Reviewed on: January 15, 2024

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Public Participation at Board Meetings Form
Nebraska City Public Schools Board of Education

PUBLIC COMMENTS

The purpose of “Public Participation” is for the Board of Education to hear comments from the public. Since comments are not on the published agenda the Board will not discuss and/or answer questions during “Public Comments.”

The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may only speak one time per topic and must limit comments to around five (5) minutes. In the event more than six individuals wish to address the board, the 30 minutes will be divided equally between the number of speakers. At the discretion of the Board President or Chair, speakers may be allotted additional time.

PLEASE PRINT

Name _____ Date _____

Address _____

City _____ State _____ Zip Code _____

Subject of Public Comment: _____

UNAPPROVED MINUTES
Board of Education Regular Meeting
Monday, December 15, 2025
Boardroom at Central Office
1700 14th Avenue
Nebraska City, NE 68410

The Nebraska City News Press and B103 were notified.

Notice was published in the Nebraska City News Press on Friday, December 5, 2025 and on the Nebraska City Public Schools website on Tuesday, November 11, 2025 stating the time and place of the meeting and stating that the known subjects on the agenda were on file and available for public inspection at the District Central Office, 1700 14th Avenue, Nebraska City, Nebraska. Copies of the postings from Friday, December 5, 2025 and Tuesday, November 11, 2025 are attached to these minutes.

This meeting is subject to the Open Meetings Law and Availability of the Agenda pursuant to Nebr. Rev. Stat. Chapter 84, Article 1412(8). A current copy of the Open Meeting Act is posted in the meeting room and the agenda is available.

1. Call to Order

Board President Lisa Chaney called the meeting to order at 6:00 PM.

1.1. Roll Call

Kent Blum: Present
Lisa Chaney: Present
John Hodges: Present
Rob Elson: Present
Stacie Higgins: Present
Jim Nemeec: Absent
Pattie Lant: Present
Brent Shanholtz: Present
Sally Schreiner: Present
Present: 8, Absent: 1

1.2. Pledge of Allegiance

1.3. Requests from Board Members to be Absent from this Meeting

Order #17452-Motion Passed: Motion to approve the request to be absent from this meeting from Jim Nemeec passed with a motion by Kent Blum and a second by Brent Shanholtz. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

1.4. Welcome to Visitors and Public

President Chaney welcomed the visitors and public to the open meeting.

1.5. Approval of Agenda

Order #17453-Motion Passed: Motion to approve the agenda for this meeting on December 15, 2025 passed with a motion by Sally Schreiner and a second by Stacie Higgins. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent

Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

1.6. Public Comment Time

No one addressed the Board during Public Comment Time.

1.7. Approval of Minutes

Order #17454-Motion Passed: Motion to approve the minutes from the Regular Meeting on November 10, 2025 passed with a motion by Pattie Lant and a second by John Hodges. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

1.8. Claims and Accounts

Order #17455-Motion Passed: Motion to approve the claims and accounts as presented passed with a motion by Kent Blum and a second by Brent Shanholtz. Mr. Blum reviewed the bills and found everything to be in order. He and Mr. Shanholtz clarified some questions about a few specific bills.

General Fund: \$229,107.93; **Payroll Fund:** \$1,345,438.51; **Payroll Benefits Fund:** \$226,656.25; **School Nutrition Fund:** \$207,395.59; **Depreciation Fund:** \$; **Bond Fund:** \$1,504,958.75; **QCPUF Fund:** \$227,489.00

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

1.9. Financial Report

Order #17456-Motion Passed: Motion to approve the financial report as presented passed with a motion by Brent Shanholtz and a second by Kent Blum. The current balance in the treasury being \$2,273,821.84. Mr. Shanholtz gave a review of the financial reports highlighting that all GMS reimbursements have been received for 2024-2025 and are also on track for 2025-2026. Expenditures are up due to increased staffing and increased grant activity.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

2.0. Reports

2.1. Reading Initiative/CLSD Grant/Continuous Improvement Report

Teachers from the Second and Third Grade Teams presented to the Board about the impact of the new reading curriculum resource with the implementation of grade level planning and how it is being utilized with the CLSD Grant to show student growth and increased reading proficiency.

2.2. Principal's Reports- "What's Happening with the Pioneers!"

2.3. Committee Reports

2.3.1. Education, Americanism and Civics Committee

Stacie Higgins gave the report of the committee highlighting the work that was presented by the teams.

2.3.2. Building and Grounds Committee

Rob Elson gave the report of the committee highlighting meetings with Garland regarding the Northside roof project, playground repairs and replacement at Northside, an insurance claim on a doorway at the High School and a report from Facility Advocates.

2.3.3. Finance Committee

Kent Blum gave the report of the committee highlighting preparations for negotiations and the Regular Meeting.

2.3.4. Policy Committee

Stacie Higgins gave the report of the committee highlighting the end of the 2023-2024-2025 Policy Cycle Review.

2.4. Superintendent Report

Mr. Fritch shared information regarding the upcoming Legislative Issues Conference, filing deadlines for the Board of Education candidates, the Admin Winter Retreat, Kindergarten Roundup on April 29 and preparations for the January Regular and Reorganizational Meeting.

3.0. Business

3.1. Non-Action Items

3.1.1. New Policy Cycle 2026-2027-2028

The completed three-year policy cycle and the new three-year policy cycle will be made available on the website under the Board of Education links.

3.1.2. Superintendent Evaluation

The Board of Education performed the evaluation of Superintendent Mark Fritch during open session.

3.2. Action Items

3.2.1. Approve Semester Graduates

Order #17457-Motion Passed: Motion to approve the 2025-2026 mid-term graduate list, as presented, upon completion of their high school graduation requirements by the end of the first semester passed with a motion by John Hodges and a second by Kent Blum. No discussion.

Kent Blum: Yea

Lisa Chaney: Yea

John Hodges: Yea

Rob Elson: Yea

Stacie Higgins: Yea

Jim Nemecek: Absent

Pattie Lant: Yea

Brent Shanholtz: Yea

Sally Schreiner: Yea

Yea 8, Nay: 0, Absent: 1

3.2.2. Policy 4070-Early Voluntary Separation Offer

Order #17458-Motion Passed: Motion to approve the offering of the Early Voluntary Separation Program to eligible certificated teachers for 2025-2026 school year passed with a motion by Stacie Higgins and a second by Sally Schreiner. President Lisa Chaney instructed Superintendent Fritch to again remind the certificated staff that the Board intends to phase out this program by the end of the 2028-2029 school year.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeč: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

3.2.3. Northside Roof

Order #17459-Motion Passed: Motion to approve the base bid, add alt 1 and add alt 2 from Boone Brothers Roofing to replace the Northside roof, as presented, passed with a motion by Pattie Lant and a second by Kent Blum. Mr. Fritch shared that this project was bid aggressively and therefore the district can move forward with the entire project this summer. The school district has previously worked with this company with success. The district has been planning for this project for several years and will be able to pay in full from the Building Fund and Depreciation Fund.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeč: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

3.2.4. HS Old Gym Floor

Order #17460-Motion Passed: Motion to approve the updated bid from Egan Flooring to repaint and refinish the floor in the Old Gym at the High School passed with a motion by John Hodges and a second by Stacie Higgins. Mr. Fritch reported that the updated bid includes additional repair work and installation of base trim. The project will be completed over winter break.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeč: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

3.2.5. Soccer Athletic COOP renewal with LCC and JCC

Order #17461-Motion Passed: Motion to approve the Boys and Girls Athletic Soccer NSAA Cooperative renewal with Lourdes Central Catholic and Johnson County Central passed with a motion by Stacie Higgins and a second by Brent Shanholtz. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeč: Absent

Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

3.2.6. COOP/Contract with NCECBVI for Activities

Order #17462-Motion Passed: Motion to approve the contract with NCECBVI to allow students to participate in Nebraska City Public Schools activities and events passed with a motion by Kent Blum and a second by Stacie Higgins. Mr. Fritch clarified questions that this contract is required by NDE and will cover NSAA and non-NSAA activities. The contract will require a NCECBVI staff member to be present with the students at all activities.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

3.2.7. Bound

Order #17463-Motion Passed: Motion to approve the subscription purchase for the scheduling software system Bound Pro passed with a motion by Kent Blum and a second by Rob Elson. Mr. Fritch stated that the current scheduling software system has been a good experience but that the company has recently been bought out. There has been a decrease in product performance and support. Most NSAA schools have moved to Bound. We will begin the rollover during the second semester for Activities, Transportation and Facilities.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

3.2.8. Superintendent's Contract

Order #17464-Motion Passed: Motion to approve a one-year contract extension for the Superintendent's Contract passed with a motion by Stacie Higgins and a second by Sally Schreiner. The contract is currently a two-year contract, the one-year extension will include the 2026-2027 and 2027-2028 contract years.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

3.2.9. Executive Session

Order #17465-Motion Passed: Motion to go into Executive Session for a strategy session with respect to collective bargaining clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual in compliance with the law passed with a motion by Kent Blum and a second by Rob Elson. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea

John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

The Board entered into Executive Session at 7:46 PM.

3.2.10. Reconvene Regular Meeting

Order #17466-Motion Passed: Motion to reconvene the Regular Meeting at passed with a motion by Kent Blum and a second by Brent Shanholtz. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

The Regular Meeting reconvened at 9:05 PM.

4.0. Adjournment

Order #17467-Motion Passed: Motion to adjourn at 9:07 PM passed with a motion by Kent Blum and a second by Rob Elson. No discussion.

Kent Blum: Yea
Lisa Chaney: Yea
John Hodges: Yea
Rob Elson: Yea
Stacie Higgins: Yea
Jim Nemeec: Absent
Pattie Lant: Yea
Brent Shanholtz: Yea
Sally Schreiner: Yea
Yea 8, Nay: 0, Absent: 1

Submitted by:
Mark Fritch, Secretary

DRAFT



NOTICE OF REGULAR MEETING-DECEMBER 15, 2025

Carla Zaroban

November 11, 2025

NOTICE OF MEETING OTOE COUNTY SCHOOL DISTRICT 111 IN THE STATE OF NEBRASKA

NOTICE IS HEREBY GIVEN that the **Regular Meeting** of the Board of Education of Otoe County School District 111, in the State of Nebraska, will be held at **6:00 o'clock P.M., December 15, 2025 at Central Office, 1700 14th Avenue, Nebraska City, Nebraska**, in the Boardroom, which meeting will be open to the public. An agenda for such meetings, kept continuously current, is available for public inspection at the office of the Superintendent. The agenda is not final until 24 hours prior to the meeting.

Mark Fritch

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Nebraska City News Press, a publication that is a "legal newspaper" as that phrase is defined for the city of Nebraska City, for the County of Otoe, in the state of Nebraska, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Dec 5, 2025

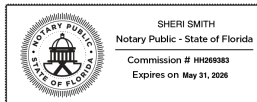
Notice ID: rYS0Kz2J7K5mPxNFtld4

Notice Name: December Meeting Notice 2025

Publication Fee: \$12.96

Anjana Bhadoriya

Agent



VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 12/05/2025

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

**NOTICE OF MEETING
OTOE COUNTY SCHOOL DISTRICT 111
IN THE STATE OF NEBRASKA**

NOTICE IS HEREBY GIVEN that the **Regular Meeting** of the Board of Education of Otoe County School District 111, in the State of Nebraska, will be held at **6:00 o'clock P.M., December 15, 2025 at Central Office, 1700 14th Avenue**, Nebraska City, Nebraska, in the Boardroom, which meeting will be open to the public. An agenda for such meetings, kept continuously current, is available for public inspection at the office of the Superintendent. The agenda is not final until 24 hours prior to the meeting. Mark Fritch
Superintendent of Schools
Published in the Nebraska City News Press on December 5, 2025.
4003320 ZNEZ

Dec-25

Vendor Name	Description	Check Total
Checking Account ID	Fund Number	01 General Fund
A-1 LOCKSMITH	DOOR LOCK REPAIRS	490.00
AMAZON CAPITAL SERVICES	VARIOUS CHARGES	1,705.71
AMERICAN NATIONAL BANK	LOAN PAYMENT	2,995.50
AMERICAN RECYCLING AND SANITATION	TRASH SERVICE	2,686.57
APACE	CONTRACTED SERVICES	922.46
AUTOMATED ENERGY SOLUTIONS INC	JACE REPLACEMENT	3,160.71
BROWN GLASS CO.	WINDSHIELD REPLACEMENT	490.00
CAPITAL BUSINESS SYSTEMS	FAX AND COPIES	264.06
CAPITAL BUSINESS SYSTEMS	COPIER LEASE	3,677.32
CARD SERVICES	VARIOUS CHARGES	257.84
CHI HEALTH ST. MARY'S OCCUPATIONAL	DOT PHYSICAL	150.00
COLUMN SOFTWARE PBC	PUBLIC NOTICE	143.10
COREY KENTER	ONE ACT SUPPLIES	295.27
DANA F. COLE & COMPANY, LLP	AUDIT SERVICES	3,854.88
DAS STATE ACCOUNTING - CENTRAL	DISTANCE LEARNING	317.87
DIETZE MUSIC	REPAIRS	120.24
DOUGLAS TIRE	TIRE REPAIRS	15.00
EGAN SUPPLY CO.	CUSTODIAL SUPPLIES	1,191.71
ESU #3	LASERFICHE RENEWAL	590.93
ESU #4	CONTRACTED SERVICES	4,650.85
EWELL EDUCATIONAL SERVICES	AET SUBSCRIPTION	390.00
FBG SERVICE CORPORATION	CONTRACTED SERVICES	30,731.00
FIRE PROTECTION SERVICES LLC	NS KITCHEN REPAIRS	345.00
FIRST CLASS FLOWERS	FUNERAL	90.00
FIRST STUDENT INC	CONTRACTED SERVICES	25,309.50
FUN EXPRESS LLC	CLUB SUPPLIES	313.88
GROWING WORDS THERAPY LLC	CONTRACTED SERVICES	586.32
HD SUPPLY FACILITIES MAINTENANCE,	CUSTODIAL SUPPLIES	3,226.70
INTERSTATE ALL BATTERY CENTER	FIRE PANEL BATTERIES	768.28
JAIME FRITCH	MILEAGE	90.86
Jason Hippen	MILEAGE	248.15

JAYMAR BUSINESS FORMS	TAX FORMS	163.13
JENNA HENRICHS	MILEAGE	86.73
JW PEPPER & SON, INC	MUSIC SUPPLIES	264.64
KATE SHERWIN	MILEAGE	161.84
L'HEUREUX SNOW REMOVAL	SNOW REMOVAL	2,592.50
LANT HARDWARE, INC	MAINTENANCE SUPPLIES	804.35
LARSON MOTORS INC.	VAN REPAIRS	809.07
MADSEN ELECTRIC	ELECTRICAL REPAIRS	1,264.15
MARK FRITCH	MILEAGE	288.40
MARSHA BIAGGI	CLUB SUPPLIES	70.97
MATHESON TRI-GAS INC.	BOTTLE RENTAL	54.41
MEAD LUMBER	SCORE TABLE REPAIRS	21.53
MENARDS SOUTH	ICE MELT	740.31
NE SAFETY CENTER@UNK	TRAINING	250.00
NEBR. CITY PUBLIC SCHOOLS FOUNDATION	2025-26 FOUNDATION HOUSE RENT	3,000.00
NEBRASKA CITY UTILITIES	UTILITIES	43,405.16
O'REILLY AUTO PARTS	VAN BATTERY	185.46
ONE SOURCE	BACKGROUND CHECKS	129.50
PAPER TIGER SHREDDING, INC.	SHREDDING SERVICE	80.00
PAYROLL ACCOUNT-NC PUBLIC SCH	PAYROLL DEC 2025	1,285,245.83
PITNEY BOWES GLOBAL FINANCIAL	POSTAGE MACHINE LEASE	941.10
RIVER VIEW PEST CONTROL, INC.	PEST CONTROL	825.00
SARAH ROBERTS	CONTRACTED SERVICES	5,505.99
SCHOLASTIC TESTING SERVICE	TESTING PROTOCOLS	104.06
SPARQ DATA SOLUTIONS, INC.	NEGOTIATIONS/EMEETINGS	5,700.00
SYRACUSE LUMBER CO.	CONSTRUCTION CLASS	628.02
TREVIPAY-WALMART BUSINESS	VARIOUS CHARGES	595.96
VERIZON WIRELESS	CELL PHONE	698.77
VOYAGER FLEET SYSTEMS	FUEL CHARGES	3,655.26
WESTLAKE ACE HARDWARE	MAINTENANCE SUPPLIES	101.96
WINDSTREAM	PHONE	1,113.82
ZULTYS INC	PHONE	4,181.24
Fund Number		<u>1,453,748.87</u>
Checking Account ID		<u>1,453,748.87</u>
Checking Account ID	Fund Number	02 Payroll Account
BLUE CROSS BLUE SHIELD	DEC HEALTH AND DENTAL INS	211,847.71

HARTFORD, THE	DEC LIFE AND LTD INS	4,884.63
STACIE HIGGINS	12/5/25 INS DUP PAYMENT	1,268.96
TRANSAMERICA LIFE INS COMPANY	DEC SUPPLEMENTAL INS	4,827.62
VSP, INC	DEC VISION INS	1,947.04
Fund Number		<u>224,775.96</u>
Checking Account ID		<u>224,775.96</u>
Checking Account ID	Fund Number	<u>06 Nutrition Services</u>
FALICIA MAYBEE	LUNCH REFUND	10.66
GOODWIN TUCKER	MS GARBAGE DISPOSAL INSTALL	469.70
LINDA HOUSH	LUNCH REFUND	27.90
Fund Number		<u>508.26</u>
Checking Account ID		<u>508.26</u>

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; Accounts to Include Accounts with Activity; Fund Balance Account 120 Records Selected; Fund Number 05

Fund: 05 Activity 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	HS FOOTBALL BALANCE	4,789.19	0.00	0.00	0.00	4,789.19
05 704 0003	MS FOOTBALL BALANCE	296.80	0.00	0.00	0.00	296.80
05 704 0004	HS BOYS BASKETBALL BALANCE	730.82	1,720.00	1,606.00	0.00	616.82
05 704 0007	MS BOYS BASKETBALL BALANCE	279.00	1,116.13	1,059.00	0.00	221.87
05 704 0008	HS TRACK BALANCE	37.40	0.00	0.00	0.00	37.40
05 704 0009	NC INVITATIONAL TRACK BALANCE	4,698.31	0.00	0.00	0.00	4,698.31
05 704 0010	YOUTH GIRLS BB BALANCE	3,220.89	0.00	0.00	0.00	3,220.89
05 704 0012	HS WRESTLING BALANCE	849.80	2,570.00	3,703.00	0.00	1,982.80
05 704 0013	MS WRESTLING BALANCE	(248.99)	1,376.02	1,245.00	0.00	(380.01)
05 704 0014	HS & MS CROSS COUNTRY BALANCE	1,406.55	0.00	90.00	0.00	1,496.55
05 704 0015	HS UNIFORMS	(6,955.95)	0.00	0.00	0.00	(6,955.95)
05 704 0016	HS GIRLS BASKETBALL BALANCE	760.00	1,590.00	1,601.00	0.00	771.00
05 704 0018	HS VOLLEYBALL BALANCE	2,088.54	0.00	0.00	0.00	2,088.54
05 704 0019	MS UNIFORMS	(7,128.50)	0.00	0.00	0.00	(7,128.50)
05 704 0020	MS VOLLEYBALL BALANCE	813.00	0.00	0.00	0.00	813.00
05 704 0021	HS BOYS TENNIS BALANCE	247.37	60.00	0.00	0.00	187.37
05 704 0023	UNIFIED ACTIVITIES	1,706.03	193.51	216.00	0.00	1,728.52
05 704 0024	HS BOYS GOLF BALANCE	(175.00)	0.00	0.00	0.00	(175.00)
05 704 0025	FFA BALANCE	10,352.23	1,716.00	8,941.00	0.00	17,577.23
05 704 0026	FCCLA BALANCE	16,522.78	0.00	425.00	0.00	16,947.78
05 704 0027	PIONNER YOUTH BOYS BASKETBALL BALANCE	126.24	0.00	0.00	0.00	126.24
05 704 0028	NS BOOK FUND BALANCE	(3,387.83)	0.00	97.00	0.00	(3,290.83)
05 704 0030	MUSICAL BALANCE	9,353.20	0.00	0.00	0.00	9,353.20
05 704 0032	MS CONCESSIONS BALANCE	2,268.93	543.61	1,333.80	0.00	3,059.12
05 704 0033	MS STUDENT FEES	10,207.31	0.00	40.00	0.00	10,247.31
05 704 0035	MS POP BALANCE	1,966.35	0.00	0.00	0.00	1,966.35
05 704 0037	MS BAND RESALE BALANCE	4,032.51	0.00	200.00	0.00	4,232.51
05 704 0038	MS WRESTLING CLUB BALANCE	3,206.91	0.00	0.00	0.00	3,206.91
05 704 0039	PIONEER FOOTBALL BALANCE	7,747.87	0.00	0.00	0.00	7,747.87
05 704 0040	WEIGHTLIFTING BALANCE	421.95	0.00	0.00	0.00	421.95
05 704 0041	MS TRACK CLUB BALANCE	483.77	0.00	0.00	0.00	483.77
05 704 0043	HW BOOK FUND BALANCE	1,552.61	0.00	0.00	0.00	1,552.61
05 704 0045	CHEERLEADERS BALANCE	(8,213.36)	0.00	0.00	0.00	(8,213.36)
05 704 0046	CLASS OF 2027 BALANCE	1,267.24	0.00	0.00	0.00	1,267.24
05 704 0047	MS BAND TRIP BALANCE	29.00	0.00	0.00	0.00	29.00
05 704 0048	SPEECH CONTEST BALANCE	659.25	0.00	0.00	0.00	659.25

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; Accounts to Include Accounts with Activity; Fund Balance Account 120 Records Selected; Fund Number 05

Fund: 05 Activity 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 0049	DRAMA ACTIVITY BALANCE	1,565.81	219.17	0.00	0.00	1,346.64
05 704 0050	MS STUDENT COUNCIL BALANCE	10,961.96	458.26	1,529.50	0.00	12,033.20
05 704 0051	HS STUDENT COUNCIL BALANCE	2,771.59	0.00	0.00	0.00	2,771.59
05 704 0052	JOURNALISM BALANCE	9,824.38	0.00	0.00	0.00	9,824.38
05 704 0054	ART CLUB BALANCE	1,563.81	0.00	0.00	0.00	1,563.81
05 704 0056	NATIONAL HONOR SOCIETY BALANCE	(1,019.05)	0.00	0.00	0.00	(1,019.05)
05 704 0057	DISTRICT ACTIVITY FUND BALANCE	14,299.91	2,097.50	0.00	0.00	12,202.41
05 704 0058	HS BAND ACTIVITY BALANCE	(1,279.85)	135.00	949.00	0.00	(465.85)
05 704 0059	6TH GRADE BAND BALANCE	(985.68)	0.00	0.00	0.00	(985.68)
05 704 0060	HS BOOK SALES BALANCE	4,390.27	0.00	0.00	0.00	4,390.27
05 704 0061	HS SCIENCE GRANT BALANCE	2.02	0.00	0.00	0.00	2.02
05 704 0062	HS QUIZ BOWL BALANCE	250.00	0.00	0.00	0.00	250.00
05 704 0063	MS QUIZ BOWL BALANCE	176.06	0.00	0.00	0.00	176.06
05 704 0064	HS SCIENCE CLUB BALANCE	1,117.35	0.00	0.00	0.00	1,117.35
05 704 0068	HS CONCESSIONS BALANCE	23,840.77	4,431.37	6,511.49	0.00	25,920.89
05 704 0069	PRECORDERS BALANCE	695.68	0.00	0.00	0.00	695.68
05 704 0070	VARSITY CLUB BALANCE	28,596.78	2,980.16	0.00	0.00	25,616.62
05 704 0071	WELLNESS BALANCE	11,361.58	2,263.76	0.00	0.00	9,097.82
05 704 0072	DRIVER EDUCATION BALANCE	12,119.78	0.00	0.00	0.00	12,119.78
05 704 0073	MS SHOP ACTIVITY BALANCE	1,322.03	0.00	0.00	0.00	1,322.03
05 704 0077	HS GOLF FUNDRAISING	519.45	0.00	0.00	0.00	519.45
05 704 0078	HS WRESTLING FUNDRAISER	910.25	0.00	750.00	0.00	1,660.25
05 704 0079	HORTICULTURE BALANCE	603.27	0.00	0.00	0.00	603.27
05 704 0082	NC DRUG FEE BALANCE	221.10	0.00	0.00	0.00	221.10
05 704 0083	ATHLETIC TRAINER SUPPLIES BALANCE	(3,284.53)	39.92	0.00	0.00	(3,324.45)
05 704 0085	HW PURPLE JAM BALANCE	500.32	0.00	0.00	0.00	500.32
05 704 0086	SUMMER SB LEAGUE BALANCE	(16.75)	0.00	0.00	0.00	(16.75)
05 704 0087	HAYWARD FUNDRAISER BALANCE	1,863.59	0.00	0.00	0.00	1,863.59
05 704 0088	MS BOOK SALES BALANCE	(1,904.15)	0.00	0.00	0.00	(1,904.15)
05 704 0090	VOLLEYBALL CLUB BALANCE	(573.58)	1,073.90	2,250.00	0.00	602.52
05 704 0091	GIRLS SOCCER CLUB BALANCE	3,224.79	0.00	282.65	0.00	3,507.44
05 704 0092	CLASS OF 2028 BALANCE	166.29	0.00	153.00	0.00	319.29
05 704 0093	FBLA BALANCE	277.96	0.00	0.00	0.00	277.96
05 704 0095	HS ENGLISH BALANCE	291.86	0.00	0.00	0.00	291.86
05 704 0096	PIONEER PERKS BALANCE	585.13	0.00	0.00	0.00	585.13
05 704 0097	NS FUNDRAISER BALANCE	1,737.82	0.00	135.00	0.00	1,872.82

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; Accounts to Include Accounts with Activity; Fund Balance Account 120 Records Selected; Fund Number 05

Fund: 05 Activity 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 0098	BBB SUMMER LEAGUE BALANCE	3,604.17	566.63	1,575.00	0.00	4,612.54
05 704 0099	DISTRICT WELLNESS BALANCE	3,319.97	0.00	0.00	0.00	3,319.97
05 704 0101	PIONEER CROSS COUNTRY BALANCE	831.98	0.00	0.00	0.00	831.98
05 704 0103	DISTRICT II MUSIC CONTEST BALANCE	633.54	0.00	0.00	0.00	633.54
05 704 0104	HS SCIENCE SCHOLARSHIP BALANCE	251.51	0.00	0.00	0.00	251.51
05 704 0105	HS SOCCER BALANCE	1,000.00	0.00	0.00	0.00	1,000.00
05 704 0106	BOYS TENNIS CLUB BALANCE	(219.34)	0.00	0.00	0.00	(219.34)
05 704 0107	HS GIRLS GOLF BALANCE	2,713.78	0.00	0.00	0.00	2,713.78
05 704 0108	EXPRESSIONS BALANCE	4,187.68	0.00	0.00	0.00	4,187.68
05 704 0110	MS VOCAL BALANCE	190.00	0.00	0.00	0.00	190.00
05 704 0111	HS SPED BALANCE	1,924.27	0.00	200.00	0.00	2,124.27
05 704 0112	SUMMER GBB BALANCE	1,455.33	663.00	1,550.00	0.00	2,342.33
05 704 0115	GIRLS TENNIS CLUB BALANCE	(1,246.21)	0.00	0.00	0.00	(1,246.21)
05 704 0116	STUDENT FEE DONATION BALANCE	707.00	0.00	0.00	0.00	707.00
05 704 0117	BOYS SOCCER CLUB BALANCE	3,291.04	0.00	0.00	0.00	3,291.04
05 704 0118	Girls Wrestling Club Balance	3,919.19	0.00	0.00	0.00	3,919.19
05 704 0121	CLASS OF 2026 BALANCE	1,240.90	0.00	0.00	0.00	1,240.90
05 704 0123	HS SOFTBALL BALANCE	962.47	0.00	0.00	0.00	962.47
05 704 0124	CD/INTEREST BALANCE	(4,916.79)	0.00	381.63	0.00	(4,535.16)
05 704 0126	MUSIC TRIP BALANCE	1,247.70	0.00	0.00	0.00	1,247.70
05 704 0127	HAL BALANCE	370.46	0.00	0.00	0.00	370.46
05 704 0128	BASEBALL CLUB BALANCE	6,385.01	2,157.84	0.00	0.00	4,227.17
05 704 0130	HS SOUND SYSTEM BALANCE	846.25	0.00	0.00	0.00	846.25
05 704 0131	SUMMER SCHOOL BALANCE	7,866.02	0.00	0.00	0.00	7,866.02
05 704 0132	HS ART FEES BALANCE	5,710.07	0.00	0.00	0.00	5,710.07
05 704 0133	HS SPANISH FEES BALANCE	278.72	0.00	0.00	0.00	278.72
05 704 0135	MS ART FEES BALANCE	1,905.70	0.00	0.00	0.00	1,905.70
05 704 0136	MS IT FEES BALANCE	0.00	0.00	0.00	0.00	0.00
05 704 0137	HS FOOD FEES BALANCE	832.19	123.28	0.00	0.00	708.91
05 704 0138	COLLEGE TUITION FEES BALANCE	735.17	0.00	0.00	0.00	735.17
05 704 0139	MATH TECHNOLOGY BALANCE	2,149.35	0.00	0.00	0.00	2,149.35
05 704 0140	Education Quest	14,166.10	72.00	0.00	0.00	14,094.10
05 704 0141	CO BALANCE	21,166.91	140.00	(0.41)	0.00	21,026.50
05 704 0144	PIONEER PETE BALANCE	2,540.97	600.00	500.00	0.00	2,440.97
05 704 0145	HS TRACK CLUB BALANCE	317.28	0.00	0.00	0.00	317.28
05 704 0148	MS PIONEER HONOR SOCIETY BALANCE	1,709.92	103.55	0.00	0.00	1,606.37

Activity Fund Balance Report - Summary - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; Accounts to Include Accounts with Activity; Fund Balance Account 120 Records Selected; Fund Number 05

Fund: 05 Activity 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 0150	MS VOLLEYBALL CLUB BALANCE	569.53	0.00	0.00	0.00	569.53
05 704 0152	ACTIVITY ADMIN. BALANCE	5,695.31	0.00	0.00	0.00	5,695.31
05 704 0157	TECHNOLOGY BALANCE	26,580.67	0.00	0.00	0.00	26,580.67
05 704 0158	MS LIFE SKILLS BALANCE	3,716.05	0.00	100.00	0.00	3,816.05
05 704 0159	CA CONSTRUCTION BALANCE	6,252.49	0.00	0.00	0.00	6,252.49
05 704 0160	CLASS OF 2029 BALANCE	237.00	0.00	0.00	0.00	237.00
05 704 0161	CA WELDING BALANCE	841.34	0.00	0.00	0.00	841.34
05 704 0162	CA-INFORMATION TECHNOLOGY BALANCE	600.59	0.00	0.00	0.00	600.59
05 704 0163	YOUTH TENNIS CLUB BALANCE	747.30	0.00	0.00	0.00	747.30
05 704 0164	JAG BALANCE	431.61	0.00	0.00	0.00	431.61
05 704 0165	ESPORTS BALANCE	754.63	0.00	692.00	0.00	1,446.63
05 704 0166	TURF AND DIRT BALANCE	18,700.00	0.00	12,000.00	0.00	30,700.00
Fund Total: 05		<u>349,915.07</u>	<u>29,010.61</u>	<u>50,115.66</u>	<u>0.00</u>	<u>371,020.12</u>

Nebraska City Public Schools
 December 2025
 Summary Financial Report

General Fund

The General Fund finances all facets of services rendered by the school district including payroll, benefits, equipment, supplies, insurance, building occupancy, contracted services, and other daily functions and operations of the district. The tax levy for this fund is restricted to \$1.05 plus qualified exclusions. The approved General Fund levy for 2025-26 .823244

	2025	2024
Balance Forward	2,085,412.14	
Revenue	1,284,062.37	
Expenses	<u>1,453,847.55</u>	
Balance	1,915,626.96	1,402,854.31

Building Fund

The Building Fund is used to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. The tax levy for this fund falls under the \$1.05 levy limit and is further restricted to \$0.14 with local board approval or \$0.175 following a vote of the people for a term not to exceed ten years. The approved Building Fund levy for 2025-26 .025148

	2025	2024
Balance Forward	694,344.92	
Revenue	3,352.45	
Expenses	<u>0.00</u>	
Balance	697,697.37	65,576.11

QCPUF Fund

A Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Effective April 19, 2016, the tax levy for this fund is restricted to \$0.03. The tax levy for QCPUF projects in place prior to April 19, 2016, remains at \$0.052. The levy may exceed the \$0.03 levy limit if the valuation has decreased from the last year bonds were issued and the bond principal and interest obligation cannot be met. Tax levies cannot exceed ten years for each project. The approved QCPUF levy for 2025-26 .017640

	2025	2024
Balance Forward	140,139.27	
Revenue	1,321.34	
Expenses	<u>0.00</u>	
Balance	141,460.61	165,159.98

Depreciation Fund

The purpose of the Depreciation Fund is to facilitate the eventual purchase of costly items by spreading replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to make the purchase. To allocate monies from the General Fund, a school district will transfer funds as an expense from the General Fund, and the Depreciation Fund will show the transfer as revenue from the General Fund. The school district must divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The Depreciation Fund is a component of the General Fund.

	2025	2024
Balance Forward	3,794,390.85	
Revenue	655.83	
Expenses	<u>0.00</u>	
Balance	3,795,046.68	3,336,203.30

School Nutrition Fund

The School Nutrition Fund (formerly School Lunch Fund) is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

	2025	2024
Balance Forward	381,647.97	
Revenue	73,968.62	
Expenses	<u>508.26</u>	
Balance	455,108.33	498,220.42

Payroll Account

An internal account created for exclusive use by Nebraska City Public Schools. This account receives funds from the General Fund on a monthly basis to cover monthly payroll, benefits, and associated expenses.

	2025	2024
Balance Forward	46,660.81	
Revenue	1,285,245.83	
Expenses	<u>1,285,977.02</u>	
Balance	45,929.62	48,824.93

Section 125 Account

An internal account created for exclusive use by Nebraska City Public Schools. This account receives funds from individual employees' monthly salary/wages to cover monthly employee-elected deductions for childcare and healthcare expenses.

	2025	2024
Balance Forward	45,482.73	
Revenue	4,170.44	
Expenses	<u>5,621.77</u>	
Balance	44,031.40	39,418.39

Bond Fund

The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e., trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The Bond Fund is a taxing fund and is not part of the \$1.05 cap. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The approved Bond Fund levy for 2025-26 0.125739

	2025	2024
Balance Forward	1,581,958.30	
Revenue	15,222.10	
Expenses	<u>0.00</u>	
Balance	1,597,180.40	1,480,922.57

NEBRASKA CITY PUBLIC SCHOOLS 66-0111							25-26	24-25
GENERAL FUND MONTHLY FINANCIAL REPORT			REC'D MONTH	REC'D THRU:	REC'D THRU		% OF BUDGET TO	% OF BUDGET TO
	RECEIPTS:	BUDGETED	DECEMBER	12/31/2025	12/31/2024	DIFFERENCE	BE RECEIVED	BE RECEIVED
	LOCAL PROPERTY TAXES	7,307,650.00	53,012.08	2,070,520.22	2,827,692.46	(757,172.24)	71.67%	
	CARLINE TAX	10,000.00		1,186.99	1,023.92	163.07	88.13%	
	IN LIEU OF TAX, 5% GROSS	6,500.00				0.00	100.00%	
	MOTOR VEHICLE TAX	925,000.00	65,010.93	307,126.95	295,856.60	11,270.35	66.80%	
	PENALTIES AND INTEREST ON TAXES	0.00				0.00		
	TUITION FROM OTHER DISTRICTS-SPED	0.00				0.00		
	LOCAL LICENSE FEES, CITY	3,000.00		10,095.00	600.00	9,495.00	-236.50%	
	RENTAL OF SCHOOL FACILITIES	2,000.00		245.00	1,610.00	(1,365.00)	87.75%	
	OTHER LOCAL REVENUE	1,500.00	307.51	307.51	744.00	(436.49)	79.50%	
	COUNTY FINES & LICENSE FEES	140,000.00	9,152.64	42,239.38	50,528.26	(8,288.88)	69.83%	
	ESU RECEIPTS					0.00		
	OTHER COUNTY SOURCES	1,200.00			1,177.60	(1,177.60)		
	STATE AID	3,771,120.00	754,224.00	1,508,448.00	1,874,464.00	(366,016.00)	60.00%	
	SPECIAL EDUCATION PROGRAM	2,425,000.00	328,524.00	328,524.00	308,097.00	20,427.00	86.45%	
	SPECIAL EDUCATION TRANSP.	25,000.00				0.00	100.00%	
	HOMESTEAD EXEMPTION	335,000.00				0.00	100.00%	
	RELIEF TO PROPERTY TAXPAYERS	3,651,350.00				0.00	100.00%	
	PERSONAL PROPERTY TAX CREDIT					0.00		
	HIGH ABILITY LEARNERS	9,000.00		7,051.00	7,159.00	(108.00)	21.66%	
	RULE 4 TEXTBOOK LOAN					0.00		
	PRO-RATE MOTOR VEHICLE	25,000.00		2,119.37	3,308.09	(1,188.72)	91.52%	
	STATE APPORTIONMENT	280,000.00				0.00	100.00%	
	IN LIEU OF SCHOOL LAND TAX					0.00		
10,588.00	STATE EARLY CHILDHOOD	62,950.00	5,294.00	5,294.00	14,035.00	(8,741.00)	91.59%	
1,419.00	CTE EXTENSION GRANT	9,520.00	2,146.00	2,146.00		2,146.00	77.46%	
	SAFETY AND SECURITY GRANT					0.00		
	PEAK GRANT	10,000.00		9,709.75				
33,264.33	PROJECT AWARE	150,000.00	55,262.32	69,364.73	8,827.50	60,537.23	53.76%	
129,323.00	TITLE I	400,000.00		31,550.00	185,208.00	(153,658.00)	92.11%	
16,714.00	TITLE II PART A	60,515.00		8,738.00	60,365.00	(51,627.00)	85.56%	
135,045.00	IDEA BASE	367,275.00		33,993.00	110,756.00	(76,763.00)	90.74%	
2,832.00	IDEA PRESCHOOL BASE	8,416.00		1,319.00		1,319.00	84.33%	
9,473.00	IDEA NON PUBLIC	39,309.00		1,722.00	17,142.00	(15,420.00)	95.62%	
	IDEA PRESCHOOL BASE-ARP					0.00		
	IDEA BASE-ARP					0.00		
	IDEA NON PUBLIC -ARP					0.00		
	MEDICAID IN PUBLIC SCHOOLS	35,000.00	10,940.41	43,761.64	30,360.22	13,401.42	-25.03%	
	MAAPS RECEIPTS	40,000.00		5,688.32		5,688.32	85.78%	
	HOMELESS GRANT				1,696.00	(1,696.00)		
	CLSD LITERACY GRANT	518,000.00		88,800.00		88,800.00		
	ESSERS III					0.00		
	N-SPDG GRANT				62,605.00	(62,605.00)		
65,474.00	TITLE IV, PART B, NCLB 21ST CENTURY	165,000.00		6,357.00	18,994.00	(12,637.00)	96.15%	
	SUMMER CLUB EXTENSION (6989)					0.00		
	CLUBS EXTENSION (6988)				26,858.00	(26,858.00)		
	LONG TERM LOAN-LOC	0.00				0.00		
	TAX ANTICIPATION NOTES	0.00				0.00		
	SALE OF BONDS					0.00		
	TRANSFERS FROM FUNDS					0.00		
	OTHER NON-REVENUE RECEIPTS					0.00		
	TOTAL WITHOUT INTERCOMPANY RECEIP	20,784,305.00	1,283,873.89	4,586,306.86	5,909,107.65	(1,322,800.79)	77.93%	70.93%
	NON PROGRAM RECEIPTS							
404,132.33	GRAND TOTAL	20,784,305.00	1,283,873.89	4,586,306.86	5,909,107.65			

			DISB. MONTH	DISB. THRU:	DISB. THRU:		% OF BUDGET TO	% OF BUDGET TO
	DISBURSEMENTS:	BUDGETED	DECEMBER	12/31/2025	12/31/2024	DIFFERENCE	BE SPENT	BE SPENT
1100	INSTRUCTION	6,280,510.00	439,430.47	1,774,266.23	1,745,387.40	28,878.83	71.75%	
1150	ELL	432,500.00	34,984.49	136,273.57	132,921.75	3,351.82	68.49%	
1160	POVERTY	2,523,520.00	185,085.56	777,618.23	884,080.02	(106,461.79)	69.19%	
1190	PRESCHOOL LOCAL FUNDS	284,025.00	22,211.80	96,516.20	105,385.10	(8,868.90)	66.02%	
1200	SPECIAL EDUCATION	2,929,125.00	244,771.11	1,004,349.11	897,474.08	106,875.03	65.71%	
1300	DRIVER'S ED/SUMMER SCHOOL	13,455.00			1,740.23	(1,740.23)	100.00%	
2120	GUIDANCE	326,950.00	26,073.84	104,295.36	101,270.65	3,024.71	68.10%	
2130	HEALTH/NURSE	90,175.00	7,055.98	28,509.09	29,762.53	(1,253.44)	68.38%	
2140	PSYCHOLOGY	248,400.00	19,688.29	81,659.47	80,353.93	1,305.54	67.13%	
2150	SPEECH/AUDIOLOGY	403,500.00	27,525.12	144,482.03	120,489.41	23,992.62	64.19%	
2160	OCCUPATIONAL THERAPY	400.00	102.24	102.24		102.24	74.44%	
2170	PHYSICAL THERAPY	71,150.00	4,834.03	19,136.83	19,058.09	78.74	73.10%	
2180	VISION	3,900.00				-	100.00%	
2190	OTHER SUPPORT SERVICES	119,000.00	499.53	4,876.15	4,275.88	600.27	95.90%	
2212	CURRICULUM DIRECTOR	113,500.00	9,389.62	37,830.95	47,541.70	(9,710.75)	66.67%	
2214	STANDARDS DIRECTOR	5,000.00				-	100.00%	
2220	LIBRARY	189,310.00	13,335.63	55,676.01	51,462.08	4,213.93	70.59%	
2290	EARLY RETIREMENT	105,000.00		105,000.00	105,000.00	-	0.00%	
2310	SCHOOL BOARD	130,500.00	9,963.08	42,668.11	13,347.88	29,320.23	67.30%	
2320	SUPERINTENDENT	345,000.00	28,230.87	113,892.70	110,603.90	3,288.80	66.99%	
2410	PRINCIPALS	991,800.00	80,445.93	331,844.99	364,772.52	(32,927.53)	66.54%	
2510	BUSINESS OFFICE	279,950.00	20,637.15	83,140.06	81,345.81	1,794.25	70.30%	
2580	TECHNOLOGY	435,300.00	8,224.62	70,596.50	89,539.40	(18,942.90)	83.78%	
2610	PLANT OPERATION	1,198,500.00	82,146.14	572,250.15	548,220.56	24,029.59	52.25%	
2620	MAINTENANCE	958,800.00	43,408.52	223,638.52	218,038.03	5,600.49	76.68%	
2700	PUPIL TRANSPORTATION	403,025.00	33,990.06	143,979.90	95,581.21	48,398.69	64.28%	
3535	HIGH ABILITY LEARNERS	2,525.00	152.10	608.40	1,614.52	(1,006.12)	75.90%	
3540	STATE EARLY CHILDHOOD	63,700.00	5,295.18	21,336.81	8,990.76	12,346.05	66.50%	
3551	CTE EXTENSTION GRANT	9,520.00		3,565.75	2,013.00	1,552.75	62.54%	
3552	SAFETY AND SECURITY GRANT	0.00			3,825.00			
5000	DEBT SERVICES	40,000.00	2,995.50	11,982.00	11,982.00	-	70.05%	
6200	TITLE I	388,250.00	32,178.35	129,327.23	127,918.69	1,408.54	66.69%	
6301	CLSD LITERACY GRANT	518,000.00		88,800.00		88,800.00	82.86%	
6310	TITLE II PART A	57,910.00	3,991.75	16,717.00	30,949.37	(14,232.37)	71.13%	
6406	IDEA PART B PRESCHOOL	8,400.00	709.37	2,837.48	2,828.28	9.20	66.22%	
6408	IDEA BASE/ENROLLMENT/POVERTY	341,575.00	32,503.00	139,325.28	128,811.19	10,514.09	59.21%	
6412	NON-PUBLIC SPED	39,309.00	2,243.09	9,476.80	24,488.71	(15,011.91)	75.89%	
6418	PEAK GRANT	10,000.00			9,637.75	(9,637.75)		
6421	IDEA BASE-ARP	0.00				-		
6423	IDEA NON PUBLIC -ARP	0.00				-		
6700	PERKINS	600.00				-		
6968	TITLE IV, PART B, NCLB 21ST CENTURY	227,230.00	19,749.88	72,557.11	71,454.15	1,102.96	68.07%	
6988	EXTENDED CLUBS					-		
6989	SUMMER CLUBS					-		
6990	PROJECT AWARE	182,340.00	11,806.77	103,921.46	33,596.06	70,325.40	43.01%	
6994	HOMELESS GRANT							
6996	ESSERS/CARES GRANT	0.00				-		
6997	ESSERS II	0.00				-		
6998	ESSERS III	0.00				-		
	SUBTOTAL	20,771,654.00	1,453,659.07	6,553,057.72	6,305,761.64	251,121.08	57.58%	64.28%
	TRANSFER TO FUND							
	TOTAL DISBURSEMENTS:	20,771,654.00	1,453,659.07	6,553,057.72	6,305,761.64			

[1] these numbers here match column F in the 2022-2023 Data Enrollment sheet

		1/1/2026	Board Meeting Mileage Sheet							
DATE										
PURCHASED	YEAR	TRADE NAME	STYLE	NUMBER	BODY TYPE	CAPACITY	VEHICLE ID#	CYLINDERS	LICENSE #	MILEAGE
11/19/2007	2007	FORD	VAN	WHITE	ECONOLINE	10	1FBNE31L27DA62220	8	53028	204825
1/4/2008	2007	CHEVY	VAN	TAN	ES UPLANDER	7	1GNDV23107D159355	6	51495	186699
6/26/2018	2013	FORD	PICKUP	RED	F150	5	1FTFW1EF1DKF26059	8	58436	150683
7/20/2009	2008	CHEVY	VAN	WHITE	UPLANDER-LS	7	1GNDV23118D104608	6	55997	171892
7/22/2009	2008	CHEVY	VAN	RED	UPLANDER LS	7	1GNDV23128D130117	6	51678	198234
8/17/2009	2001	CHEVY	VAN	WHITE	EXPRESS	2	1GCHG35R111152386	6	51494	116093
9/23/2009	2009	FORD	VAN	WHITE	ECONOLINE	10	1FBNE31LX9DA54328	6	53021	100082
11/16/2012	2011	DODGE VAN	VAN	SILVER	GRAND CARAVAN	5	2D4RN3DG9BR628362	6	56540	183480
12/17/2021	2016	CHEVY	SPED BUS	YELLOW	MICRO BIRD	13	1GB3G3BG5F1127886	8	60892	85000
4/25/2022	2014	DODGE VAN	VAN	NAVY	GRAND CARAVAN	6	2C4RDGBG4ER353286	6	60384	100603
6/2022	2019	DODGE VAN (SPED)	VAN	WHITE	GRAND CARAVAN	6	2C4RDGBG6HR735999	6	60884	42600
5/2022	2013	CHEVY VAN	VAN	WHITE	EXPRESS	10	1GAWGPFA7D1176079	6	60382	49693
12/2022	2019	DODGE VAN (Activity)	VAN	WHITE	GRAND CARAVAN	6	2C4RDGEG1KR739509	6	60890	93265
11/1/2023	2021	NISSAN VAN	VAN	SILVER	VAN	10	5BZAF0AA8MN850607	6	60902	78937
11/2023	2023	CHEVY	TRUCK	WHITE	2500 HD	3	1GC0YLE70PF209343	8	60898	25202
12/2023	2023	FORD	VAN	WHITE	TRANSIT	10	1FBAX2C89PKB95953	8	62998	10533
7/2024	2024	FORD	SUV	BLACK	EXPEDITION	6	1FMJK1J83REA51268	8	68001	13651
7/2024	2019	DODGE VAN	VAN	DARK GRAY	GRAND CARAVAN	6	2C4RDGEG2KR571430	6	56539	76946

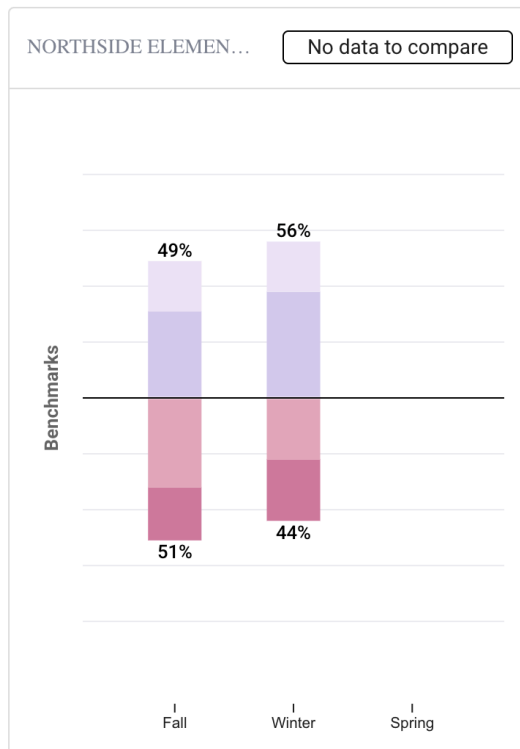
NCPS Board of Education Report Northside Elementary

Jan 6, 2026

Reading:

- **Instructional Strategies:**
 - **Data Reflection and Instructional Conversations**

Schoolwide Fastbridge screening results:



Things we already do!!!

- Universal screening
- HQIM Tier 1 instruction for ALL students
 - Small groups

Things to really dig into...

- Team approach (they are all ALL of our kids)
- Use data to drive decision making-groups are fluid
 - Increase duration/intensity

We dug in and looked at data as a school, as a grade level, and as a class. Based on student data and level of need, each **grade level** grouped their students by specific skill deficits (phonics, fluency, comprehension) rather than by **individual classroom**. By doing this we are able to utilize support staff, and classroom teachers to administer a full 30 minute intervention rather than a classroom teacher trying to juggle 4 different groups in their own classroom. The goal is to maximize the 30 minute intervention block by using explicit, systematic, skill based instruction without interruptions. Teachers will be able to extend the practice, deepen skill development, and provide immediate feedback to students. With the adults we have available, each grade level has approximately 12 skill based groups led by an adult which keeps our groups intentionally small to allow for intense, direct instruction. With the adults available, we are also able to provide enrichment for the kids who are above/beyond grade level performance giving those kids a chance to be challenged using content meant for higher achieving students.

Attendance Initiative:

Goal: Reduce the number of chronic absences.

How? Relationships, relationships, relationships.

- 2nd Quarter Attendance Incentive: Grinch Punch
 - All students got to wear green/grinch attire. Students who were absent 4 or less days for Q2 were served Grinch Punch. We served punch to 208 kids. Supplies were donated by PTO.



- For the first time in Northside History, the attendance award was given to the same class in back to back months! Mr. DeBilzan's first graders had the least amount of absences two months in a row. They got a special treat from Ms. Wilcox. (They are holding up a 2 because they won twice).



Community:

- Northside is the recipient of a Nebraska Community Foundation Grant! I have attached part of the grant proposal for you:
“Northside Elementary School is home to Nebraska City's youngest public school students. It is often the place where they first experience a sense of community, belonging and connection to a group other than their family. At the monthly all school Apple Palooza celebrations, The Purple Apple Award is awarded to students who consistently demonstrate Northside Elementary's core values that are taught and reinforced daily: Be Safe, Be Respectful, Be Responsible. Students are recognized each month and receive a "Purple Apple" t-shirt! The initiative fosters a culture of school pride, shared identity and strengthened connections between students and staff.
Our grant proposal seeks funding to support this three-year project by providing each Purple Apple Award recipient with a Northside Elementary "Purple Apple" t-shirt. It also includes funding for matching shirts for all Northside staff members to wear during Apple Paloozas, field trips, and special school events.
This proposal aligns with the Nebraska Community Foundation's work to "invest in people," the Nebraska City Public Schools' mission of "inspiring a culture of excellence," and the NCPS School Foundation's mission to "support the district, staff, students, and graduates by aligning financial support to identified needs."
By investing in our students and staff, this initiative fosters responsibility, recognition, motivation, and community connection. It sets our youngest students on a path of becoming lifelong Pioneers!”

- Author Julia Cook did a read aloud and a presentation.



- **Staff to Student:** Winter Sing Along/pj day. Everyone gathered in the gym with the lights down low in their jammies and sang winter songs.



- Purple Apple awards were given to students who consistently demonstrated Empathy. Empathy was the character trait highlighted in Pioneer Pride and Character Strong lessons for the month.



- Preschool held a parent engagement activity. Parents were able to decorate sugar cookies with their little one. Preschool is required to host one parent engagement activity per semester.



January 12, 2025

Hayward Elementary Board Update
Tammy Schaefer

Attendance:

A classroom from each grade level was recognized during Purple Pride Showcase for the highest percentage of attendance during the 2nd Quarter.

Dia - 95.5%

Behrends - 94.2%

Brandt - 95.2%

Students with perfect attendance for 1st semester were recognized as well.

Beginning 3rd Quarter we will implement during weekly IPI times teachers having the opportunity to share any attendance concerns that Administration needs to be aware of besides what contact and letters are currently being communicated with home.

At this grade level, we continue to focus on connections with families as they are the ones that have more control of the "why" their child is not attending school on a regular basis.

Reading:

All grade level teams were able to dig into data and focus on trends they are noticing with students and adjust their RTI groups heading into the 3rd quarter as well as their small group instruction.

All grade levels will be working with DMG and creating a goal for 2nd semester to give them more of a focus with a targeted group based on data that they currently have.

Mrs. Sherwin continues to do an amazing job supporting teams with concerns and strengthening the teams with implementation of interventions, etc.

Community:

Pioneer Pride Showcase recognized 2nd Quarter Hayward Heroes, whose posters will be displayed in the community.

Had a well known Children's Author present to students. During the presentation, topics that were addressed throughout the referenced books were emotions, rumors, "I Can't" statements, Sleep, Cell phone, and self control. Students and staff appreciated and shared positive feedback.

4th Grade Kiekel and 5th Grade Hayes met as Book Buddies and created Christmas Cards local nursing home.

NCPS Board of Education Report

Middle School

January 12th, 2026

Instructional Strategies/Reading:

- The Middle School administered the Winter portion of the NWEA MAP Growth assessments. Students completed the MAP in the areas of Math, Reading, and Science. Early scores indicated growth above last year's levels and the staff are excited about the results.

Attendance:

- Our building attendance team continues to meet to implement our tiered strategy on addressing chronic absenteeism at NCMS.
 - Tier I — Universal Practices
 - We have positively recognized 478 students for on-time, every time attendance. This means that they were on-time and present for all classes that day
 - Year to Year - 1st Semester - Comparisons:

Student Attendance - Daily Absences 08/01/2024 - 12/31/2024 (Last Year)				
Grade	Student Count	Students At Or Above 90%	Students Below 90%	ADA
Grade 06	88	22.10%	9.30%	91.80%
Grade 07	95	25%	8.90%	92.90%
Grade 08	97	20%	14.60%	90.90%
Total	280	67.10%	32.90%	91.90%
Student Attendance - Daily Absences 08/01/2025 - 12/31/2025 (This Year)				
Grade	Student Count	Students At Or Above 90%	Students Below 90%	ADA
Grade 06	115	33.20%	5%	94.80%
Grade 07	89	20.90%	8.60%	92.60%
Grade 08	97	25.60%	6.60%	93%
Total	301	79.70%	20.30%	93.60%

Community Engagement:

- 96% of NCMS students received at least 1 positive referral during the first semester. Positive referrals are given to students by staff members when they exhibit the Pioneer Way. They can do this academically, behaviorally, and in activities. Positive referrals are mailed home to families after students receive them during lunch.
- Enrollment (January 9, 2026)
 - 6th Grade: 115 students (+3 from August)
 - 7th Grade: 86 Students (+1 from August)
 - 8th Grade: 96 Students (+2 from August)
 - 6th-8th Grade: 297 Students (+6 from August)

NCPS Board of Education Report High School January 12th, 2026

Instructional Strategies/Reading:

Instructional focus for the second semester is based upon walkthroughs, student proficiency, and student interviews.

Should see...	Could see...
<p><i>*PREVIEWING the day</i> - Strong Anticipatory Set <i>First 10 minutes is highly structured and sets the tone for the remainder of class.</i></p> <p><i>*Clear Target/Learning Goal for the day</i></p> <p><i>*Trust - Feedback is Timely, Honest, and Specific</i></p> <p><i>*Teacher uses questioning to gauge student understanding.</i></p> <p><i>*Established routines & procedures - CONSISTENTLY ENFORCED</i></p> <p><i>*Teacher prompts higher-level thinking through discussion.</i></p> <p><i>*Instruction is adjusted based on student responses. - An opportunity for a "win" each day. Success leads to growth.</i></p>	<p><i>*Work time in the middle of class. Reduces discipline issues.</i></p> <p><i>*Students carry the cognitive load — they reason, explain, and connect ideas</i></p> <p><i>*Helping students identify similarities and differences</i></p> <p><i>*WRITING - Helping students record and represent new knowledge. Cornell Notetaking Method</i></p> <p><i>*Highlighting Critical Concepts - Students will have a clear understanding of assessment.</i></p>

- While there are hundreds of teaching strategies used very well on a daily basis, these are strategies we are focusing on as a building based upon what the data and observation tells us about what works with our kids.
- All Juniors will take a practice ACT on Wednesday, January 14th.
- UNK Science Day will be on January 16th with 9 students in attendance.

/

SENIOR
1st SEMESTER ACADEMIC HONORS

Summa Cum Laude
(3.9 – 4.0 GPA)

Gracie Buchholz
Kaitlyn Esser
Alexis Gleason
Austin Lewis
Alvaro Torres Hincapie
Ryan Walker

Hanna Marth
Katelynn Moser
Gracelyn Newman
Stephanie Reese
Jayda Sammons
Francisco Sanchez Avalos
Micah Shimmel
Tiger Lily Weaver
Robert York

Honor Roll
(3.0 – 3.49 GPA)

Cum Laude
(3.5 - 3.69 GPA)

Taylor Arthur
MariaFernanda Estrada
Mitchell Hodges
Eelis Huhta
Jayden Jewell
Leonardo Marconi
Alexis Meyer
Lidia Pablo Xiquin
Herlaenia Heart Riosa
Tomas Turquiz Xiquin

Juan Acevedo Bautista	Elizabeth Howard
Jonathan Barrett	Mireya Lara
Connor Binns	Francisco
Montoya	
Delilah Borrego	Jeslene Polanco
Lillian Carlson	Ryeleigh Roush
Noah Conner	Jaylee Stidd
James Fairbanks	Zoey Stukenholtz
Landon Ferguson	Mia Valquier
Trevor Flash	Caleb Walker
Braylon Fletcher	Braedon Watkins
Oscar Gonzalez	
Lilian Graham	
Rachel Hanika	
Adam Howard	

Magna Cum Laude
(3.7 – 3.89 GPA)

Colton Cook
Josslyn Crispin
Jack Davis
Mylie Lane
Hannelore Lechner

JUNIOR
1ST SEM ACADEMIC HONORS

Summa Cum Laude
(3.9 – 4.0 GPA)

Jackson Barr
Rebecca Bogle
Makensie Briley
Moo Law Eh
Amiya Ellis
Aracely Flores Adame
Boston Harker
Macey Pummel
Robin Stanek

Abigail Dominguez
Juan Galvis Runceria
Kelian Edwrane D Kamgang
Cheyenne Koberstein
Xavier Moore
Delilah Schreiter
Kelsie Shea
Derek Van Arsdol
Addisyn Walters
Nadine Young

Honor Roll
(3.0 – 3.49 GPA)

Cum Laude
(3.5 - 3.69 GPA)

Blake Bando
Chloe Barrett
Marla Barton
Marlena Chesterman
Walter Flores-Samayoa
Maynor Gonzalez
Louie Labuen
Kyree Livingston
Caydence Oakes
Avari Thornton
Aivree Ward

Juan Abrego Murrillo	Reagan Moser
Kealii Allen	Nevaeh Pursey
Andrew Brooks	Taelynn Sammons
Gavin Clowers	Cloie
Sands Lane Leonel Cruz Silos	
Ryker Vaughn	
Colton Gillespie	Kiley Vodicka
Payton Harrah	Caylee Welchans
Joanna Jones	Noah Wenz
Jordyn Larson	
Chaz McDougald	

Magna Cum Laude
(3.7 – 3.89 GPA)

Jayden Bailey
Beaux Bender
George Click

SOPHOMORE
1st Semester ACADEMIC HONORS

Summa Cum Laude

(3.9 – 4.0 GPA)

Lola Bailey
Teagan Banks
Sophia Baroni
Brooke Barton
Lexi Brown
Addison Ferguson
Cheyanne Gleason
Jackson Heng
Makenzie Johnson
Claire Kreifel
Olivia L'Heureux
Elizabeth McNeely
Dominic Nelson
Kylynn Neumeister
Seth Rakowski
Archer Walters

Cum Laude

(3.5 - 3.69 GPA)

Emmett Adkins
Noah Dunn
Welfren Lara Andrade
Guadalupe Lopez
Dioselyn Mendoza-Gonzalez
Yahaira Velasquez Lorenzo
Atticus Weaver

Magna Cum Laude

(3.7 – 3.89 GPA)

Camryn Alonso
Ali Bohl
Ella Clowers
Savannah Goering
Arely Gonzalez

Hailey Jasa
Austin Smallfoot
Makenzie Stoll
Madelyn Wright

Honor Roll

(3.0 – 3.49 GPA)

Jayden Andrade-Mazuca
Journey Cook
Layla Dovel
Connor Knutson
Myrakle Lott
Hudsen Miller
Ezra Pack
Winter Pack
Karlee Peterson
Rhys Reimers
Emma Santana
Tyler Schmitz-Reed
Isaac Stidd
Savanah Stuck

FRESHMEN
1ST Semester ACADEMIC HONORS

Summa Cum Laude

(3.9 – 4.0 GPA)

Miya Antonides
Kailynn Beetem
Chloe Hodges
Emillia Lant
Chloe Roush
Morganne Tedrow

Cum Laude

(3.5 - 3.69 GPA)

Reesyn Becker
Desiree Bishop
Kayden Borrego
Presley Cowden
Lilliana Dominguez
Bailey Gleason
Gracelyn Marion
Paisley Meyer
Keegan Shimmel
Reid Thornton
Andi Wietzki
Natalee Wonders

Raegan Meyer
Heydi Morales-Tarse
Ellasyn Phillips
Charlotte Powell

Honor Roll

(3.0 – 3.49 GPA)

Chevy Adams
Kizen Adams

Conner Behrens
Kobe Cavanzon
Kobi Cunningham
Brayden Gawart
Alexis Graham
Nira Hayes
Kinlee Lotter
Javier Manzo
Jaxx Matson
Carson Maybee
Kadan Miller
Jordan Mowrer
Keith Oakes
Cooper Popish
Macie Radford
Samantha Rojas Paneque
HayleeBelle Smalley

Jace Smith
Lucas Spidell
Noah Walker

Magna Cum Laude

(3.7 – 3.89 GPA)

Brooke Bando
Rhiley Ervin

Community:

- Arbor Day Farms partnership will move into action this month with application, interview, tour, and starting the job!
- NCHS has the honor to host the Trailblazer Conference Honor Band on Monday, January 19th with the Concert beginning at 6:30pm and all are welcome.

Attendance:

- Congratulations to the Class of 2029 as they had a 90.8% “Average Daily Attendance” rate for 1st semester which led all classes.
- We had 9 students with “perfect attendance” 1st semester!
- Just over 32% of NCHS students had an average daily attendance of 95% or higher during the 1st semester!
- Can you guess which day of the week has the highest attendance rate at NCHS?

NCPS Board of Education Report

Middle School Activities

January 9th, 2026

Attendance:

- **The NCMS Boys basketball team** competed in the Trailblazer Conference tournament hosted at Nebraska City high school on Saturday, December 13th. The boys basketball team lost to Beatrice in the opening round and won over Plattsmouth middle school in the second game. The basketball program finished the season on Tuesday, December 16th down in Falls City and won 2 out of 3 games. Great season!
- **The NCMS Girls wrestling team** finished 2nd place overall in the Trailblazer conference tournament held at Ashland-Greenwood. The girls had a gift exchange and pizza party during the last week of school to celebrate a successful season and have a little holiday fun.
- **The NCMS Girls basketball team** started practice on Tuesday, January 6th. The team currently consists of 15 students and 2 student managers. They will start their games on the road on January 22 at Malcolm at 4:30pm. The team is coached by Reid Fuerhoff, Samantha Collins and Katey Hodges.



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- **The NCMS Boys wrestling team** started practice on Thursday, January 8th. There are 35 students and 2 student-managers on the team this year. The boys team will start their season on the road at the Oakland-Craig junior high invitational on Monday, January 26 at 4pm. The team is coached by Jace Johnson and Vicki Hobbs.



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- **The NCMS Band** had several students earn a spot in the Trailblazer Conference Junior High Band. These students will participate in the honor band on Monday, January 19th at Nebraska City high school and will perform at the concert that evening at 6:30pm. Congratulations to the following students:
 - Jasmine Ehlers-Flute
 - Nina Gonzalez-Flute
 - Kaylee Blobaum-Clarinet
 - Connor Callen-Alto Sax
 - Zoe Young-Alto Sax
 - Addison Walker-Trumpet
 - Lucas Purdham-Trombone
 - Ellie Hodges-Percussion
 - Raelyn Childers-Oboe
 - Ian Ryan-French Horn
- **The NCMS Band and Choir** had a fantastic performance on Thursday, December 18. The band program began at 6pm and had fun, season selections for the audience's enjoyment. Our 6th grade band made up of 44 first year band students was fun to see and have made a great deal of progress over the course of the 1st semester! The choir program had a fantastic performance following in the second half of the concert. The sixth grade choir performed followed by the combined 7th and 8th grade choir. What a great night of music!
- **House Meeting and Pep Rally:** On the final day of semester 1 NCMS House Pep Rally! The houses competed in friendly and festive games to enjoy the last portion of the day together before the winter break.



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Community:

- NCMS continues to partner with the Nebraska City recreation department to host practices and games in our middle school gym. Nebraska City city recreation hosted Plattsmouth youth basketball on January 4th. It is great to see the current, and future, Pioneers competing and continuing to grow in the sport.

NCPS Board of Education Report

High School Activities

January, 2026

Community Engagement, Attendance

- Boys Basketball has hit the halfway point in the season, we are currently 5-7. This week we have 2 varsity, 2 jv, and 3 reserve games. Hoping to get a couple more wins this week. Overall, the season has been interesting. We have had 8 games within single digits in the last minute of the game. The resiliency and effort of our team has shown in all of our games and every opposing team we talk to commends us for those traits. While we have seen some success this season, we are not done yet.
- Pioneer girls basketball has been battling injuries and illness as of late, but have continued to be competitive in every contest. Girls Basketball has hit the halfway point in the season and we currently sit at 5-7. We currently have 1 senior, 3 juniors, 3 sophomores, and 5 freshmen on the roster. This group works hard everyday in the continued pursuit of excellence.
- Cocoa and Carols was another successful event! The
- Girls soccer started their indoor season and we have two games under our belt. We have 16 girls signed up and playing. We will start our pre-season next week to get in shape for the season.
- The Varsity Club recently purchased a new 16-foot scorers table for the main gym. This upgraded table will be used for basketball and wrestling events, enhancing both functionality and presentation for home competitions.
- The baseball program has begun indoor winter cage sessions on weeknights and has already held informational meetings and sign-ups at both Nebraska City High School and Lourdes Central Catholic. We plan to visit Johnson County Central and Johnson-Brock within the next week or two to complete our sign-up/informational meetings. At this time, we are optimistic that participation numbers will remain in the 35–40 player range for the 2026 spring season, which will allow for Reserve, JV, and Varsity competitions.
- Nebraska City Youth Volleyball Club is off and running again this year. It is very exciting to know that Nebraska City Youth Volleyball Club will now have a 17's team. This is a great program for our kids, and allows them opportunities to play a club season without traveling and more affordable than other clubs.
- The band instructors along with the help of the Fine Arts Boosters are gearing up for a big day hosting honor band! This is a huge undertaking and requires a great deal of teamwork.
- The Pioneer Wrestling Season is going well. We are right about the halfway point of the season and we are currently 3-2 in duals. We have an upcoming dual on Tuesday January 13th against Crete followed by our Rumble in River Country Dual Tournament

on Saturday January 17th. Both JV and Varsity are battling everytime we step on the mat and continue to work on being consistent. We finished 3rd out of 11 teams at the Ashland-Greenwood Invite (14.5 points from first place and 7.5 points from second).

- E-sports is currently getting second semester practices underway for the potential spring games of Valorant, Mario Kart 8 Deluxe, Marvel Rivals, and Hearthstone. We are still enrolling the the games, but I am excited for the spring season of games for our students.
- Pioneer Speech is off to a good start this season with our first meet of the new year this Saturday, January 17, at Raymond Central. We have several speakers planning to compete for the first time this season in categories such as Persuasive, Informative, and Oral Interpretation of Poetry.

The Nebraska City girls wrestling team placed 3rd at the Omaha Northwest invite.

Medal Winners were:

Paisley Meyer Champion at 115. Jerzi Schalk 2nd 100. Leah Clark 2nd 105. Jenesis Mendes-Valquier 3rd 235. Adi Bittner 4th 110. Sophia Baroni 4th 120. Nevaeh Pursey 4th 135.

The Nebraska city girls wrestling team competed at the 28 team Millard West Invite today, medalist were Leah Clark 105-2nd place, Addisyn Walters 110- 3rd place, Paisley Meyer 115 4th, Jerzi Schalk 100 and Nevaeh Pursey 135 5th.





SCHOOL		NORTHWEST		RECORDS	
FOOTBALL		NATIONAL CHAMPIONS 1993		GIRLS TRACK	
RETURNING YARDS	412	BRYSON JONES	543	100 M. RUN	1:51.78
STEVEN DANIELS	802	HARTWIGLE	543	200 M. RUN	3:58.78
CARRON PUFFERS	891	BRUNSON	543	400 M. RUN	9:58.78
PAULSON YARDS	891	BRUNSON	543	800 M. RUN	21:28.78
CLIFFY RUFFIN	891	BRUNSON	543	1600 M. RUN	45:28.78
KEVIN WYDEN	891	BRUNSON	543	3200 M. RUN	1:00:28.78
PHILIPSON YARDS	178	RUNE R. WOOD	543	5000 M. RUN	1:58:28.78
J. JONES	178	WELLS	543	10000 M. RUN	3:58:28.78
J. JONES	178	WELLS	543	20000 M. RUN	7:58:28.78
J. JONES	178	WELLS	543	40000 M. RUN	15:58:28.78
J. JONES	178	WELLS	543	80000 M. RUN	31:58:28.78
J. JONES	178	WELLS	543	160000 M. RUN	63:58:28.78
J. JONES	178	WELLS	543	320000 M. RUN	127:58:28.78
J. JONES	178	WELLS	543	640000 M. RUN	255:58:28.78
J. JONES	178	WELLS	543	1280000 M. RUN	511:58:28.78
J. JONES	178	WELLS	543	2560000 M. RUN	1023:58:28.78
J. JONES	178	WELLS	543	5120000 M. RUN	2047:58:28.78
J. JONES	178	WELLS	543	10240000 M. RUN	4095:58:28.78
J. JONES	178	WELLS	543	20480000 M. RUN	8191:58:28.78
J. JONES	178	WELLS	543	40960000 M. RUN	16383:58:28.78
J. JONES	178	WELLS	543	81920000 M. RUN	32767:58:28.78
J. JONES	178	WELLS	543	163840000 M. RUN	65534:58:28.78
J. JONES	178	WELLS	543	327680000 M. RUN	131068:58:28.78
J. JONES	178	WELLS	543	655360000 M. RUN	262136:58:28.78
J. JONES	178	WELLS	543	1310720000 M. RUN	524272:58:28.78
J. JONES	178	WELLS	543	2621440000 M. RUN	1048544:58:28.78
J. JONES	178	WELLS	543	5242880000 M. RUN	2097088:58:28.78
J. JONES	178	WELLS	543	10485760000 M. RUN	4194176:58:28.78
J. JONES	178	WELLS	543	20971520000 M. RUN	8388352:58:28.78
J. JONES	178	WELLS	543	41943040000 M. RUN	16776704:58:28.78
J. JONES	178	WELLS	543	83886080000 M. RUN	33553408:58:28.78
J. JONES	178	WELLS	543	167772160000 M. RUN	67106816:58:28.78
J. JONES	178	WELLS	543	335544320000 M. RUN	134213632:58:28.78
J. JONES	178	WELLS	543	671088640000 M. RUN	268427264:58:28.78
J. JONES	178	WELLS	543	1342177280000 M. RUN	536854528:58:28.78
J. JONES	178	WELLS	543	2684354560000 M. RUN	1073709056:58:28.78
J. JONES	178	WELLS	543	5368709120000 M. RUN	2147418112:58:28.78
J. JONES	178	WELLS	543	10737418240000 M. RUN	4294836224:58:28.78
J. JONES	178	WELLS	543	21474836480000 M. RUN	8589672448:58:28.78
J. JONES	178	WELLS	543	42949672960000 M. RUN	17179344896:58:28.78
J. JONES	178	WELLS	543	85899345920000 M. RUN	34358689792:58:28.78
J. JONES	178	WELLS	543	171798691840000 M. RUN	68717379584:58:28.78
J. JONES	178	WELLS	543	343597383680000 M. RUN	137434759168:58:28.78
J. JONES	178	WELLS	543	687194767360000 M. RUN	274869518336:58:28.78
J. JONES	178	WELLS	543	1374389534720000 M. RUN	549739036672:58:28.78
J. JONES	178	WELLS	543	2748779069440000 M. RUN	1099478073344:58:28.78
J. JONES	178	WELLS	543	5497558138880000 M. RUN	2198956146688:58:28.78
J. JONES	178	WELLS	543	10995116277760000 M. RUN	4397912293376:58:28.78
J. JONES	178	WELLS	543	21990232555520000 M. RUN	8795824586752:58:28.78
J. JONES	178	WELLS	543	43980465111040000 M. RUN	17591649173504:58:28.78
J. JONES	178	WELLS	543	87960930222080000 M. RUN	35183298347008:58:28.78
J. JONES	178	WELLS	543	175921860444160000 M. RUN	70366596694016:58:28.78
J. JONES	178	WELLS	543	351843720888320000 M. RUN	140733193388032:58:28.78
J. JONES	178	WELLS	543	703687441776640000 M. RUN	281466386776064:58:28.78
J. JONES	178	WELLS	543	1407374883553280000 M. RUN	562932773552128:58:28.78
J. JONES	178	WELLS	543	2814749767106560000 M. RUN	1125865547104256:58:28.78
J. JONES	178	WELLS	543	5629499534213120000 M. RUN	2251731094208512:58:28.78
J. JONES	178	WELLS	543	11258999068426240000 M. RUN	4503462188417024:58:28.78
J. JONES	178	WELLS	543	22517998136852480000 M. RUN	9006924376834048:58:28.78
J. JONES	178	WELLS	543	45035996273704960000 M. RUN	18013848753668096:58:28.78
J. JONES	178	WELLS	543	90071992547409920000 M. RUN	36027697507336192:58:28.78
J. JONES	178	WELLS	543	180143985094819840000 M. RUN	72055395014672384:58:28.78
J. JONES	178	WELLS	543	360287970189639680000 M. RUN	144110790029344768:58:28.78
J. JONES	178	WELLS	543	720575940379279360000 M. RUN	288221580058689536:58:28.78
J. JONES	178	WELLS	543	1441151880758558720000 M. RUN	576443160117379072:58:28.78
J. JONES	178	WELLS	543	2882303761517117440000 M. RUN	1152886320234758144:58:28.78
J. JONES	178	WELLS	543	5764607523034234880000 M. RUN	2305772640469516288:58:28.78
J. JONES	178	WELLS	543	1152921504606846960000 M. RUN	4611545280939032576:58:28.78
J. JONES	178	WELLS	543	2305843009213693920000 M. RUN	9223090561878065152:58:28.78
J. JONES	178	WELLS	543	4611686018427387840000 M. RUN	18446181123756130304:58:28.78
J. JONES	178	WELLS	543	9223372036854775680000 M. RUN	36892362247512260608:58:28.78
J. JONES	178	WELLS	543	18446744073709551360000 M. RUN	73784724495024521216:58:28.78
J. JONES	178	WELLS	543	36893488147419102720000 M. RUN	147569448990049042432:58:28.78
J. JONES	178	WELLS	543	73786976294838205440000 M. RUN	295138897980098084864:58:28.78
J. JONES	178	WELLS	543	147573952589676410880000 M. RUN	590277795960196169728:58:28.78
J. JONES	178	WELLS	543	295147905179352821760000 M. RUN	1180555591920392339456:58:28.78
J. JONES	178	WELLS	543	590295810358705643520000 M. RUN	2361111183840784678912:58:28.78
J. JONES	178	WELLS	543	1180591620717411287040000 M. RUN	4722222367681569357824:58:28.78
J. JONES	178	WELLS	543	2361183241434822574080000 M. RUN	9444444735363138715648:58:28.78
J. JONES	178	WELLS	543	4722366482869645148160000 M. RUN	18888889460726277431296:58:28.78
J. JONES	178	WELLS	543	9444732965739290296320000 M. RUN	37777778921452554862592:58:28.78
J. JONES	178	WELLS	543	18889465931478580592640000 M. RUN	75555557842905109725184:58:28.78
J. JONES	178	WELLS	543	37778931862957161185280000 M. RUN	151111115685810219450368:58:28.78
J. JONES	178	WELLS	543	75557863725914322370560000 M. RUN	302222231371620438900736:58:28.78
J. JONES	178	WELLS	543	151115727451828644741120000 M. RUN	604444462743240877801472:58:28.78
J. JONES	178	WELLS	543	302231454903657293482240000 M. RUN	1208888925486481755602944:58:28.78
J. JONES	178	WELLS	543	604462909807314586964480000 M. RUN	2417777850972963511205888:58:28.78
J. JONES	178	WELLS	543	1208925819614629173928960000 M. RUN	4835555701945927022411776:58:28.78
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J. JONES	178	WELLS	543	4835703278458516695715840000 M. RUN	19342222877783708096447008:58:28.78
J. JONES	178	WELLS	543	9671406556917033391431680000 M. RUN	38684445755567416192894016:58:28.78
J. JONES	178	WELLS	543	19342813113834066782863360000 M. RUN	77368891511134832385788032:58:28.78
J. JONES	178	WELLS	543	38685626227668133565726720000 M. RUN	154737783022269664771576064:58:28.78
J. JONES	178	WELLS	543	77371252455336267131453440000 M. RUN	309475566044539329543112128:58:28.78
J. JONES	178	WELLS	543	154742504910672534262906880000 M. RUN	618951132089078659086224256:58:28.78
J. JONES	178	WELLS	543	309485009821345068525813760000 M. RUN	1237902264178157318172448512:58:28.78
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J. JONES	178	WELLS	543	49517601571415210964131840000 M. RUN	1980643622685051709075521192:58:28.78
J. JONES	178	WELLS	543	99035203142830421928263680000 M. RUN	3961287245370103418151042384:58:28.78
J. JONES	178	WELLS	543	19807040628566084385653120000 M. RUN	7922574490740206836302084768:58:28.78
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J. JONES	178	WELLS	543	79228162514264337542701280000 M. RUN	31690297962960827345208339072:58:28.78
J. JONES	178	WELLS	543	158456325028528675085402560000 M. RUN	63380595925921654690416678144:58:28.78
J. JONES	178	WELLS	543	316912650057057350170805120000 M. RUN	126761191851843309380833356288:58:28.78
J. JONES	178	WELLS	543	633825300114114700341610240000 M. RUN	253522383703686618760166712576:58:28.78
J. JONES	178	WELLS	543	1267650600228229400683220480000 M. RUN	507044767407373237520333425152:58:28.78
J. JONES	178	WELLS	543	2535301200456458801366440960000 M. RUN	1014089534814746475040666850304:58:28.78
J. JONES	178	WELLS	543	5070602400912917602732881920000 M. RUN	2028179069629492950081333700608:58:28.78
J. JONES	178	WELLS	543	10141204801825835205465763840000 M. RUN	4056358139258985900162667011216:58:28.78
J. JONES	178	WELLS	543	20282409603651670410931527680000 M. RUN	8112716278517971800325334022432:58:28.78
J. JONES	178	WELLS	543	40564819207303340821863055360000 M. RUN	16225432557035943600641067044864:58:28.78
J. JONES	178	WELLS	543	81129638414606681643727110720000 M. RUN	3245086511407188720128212888896:58:28.78
J. JONES	178	WELLS	543	16225927682921336327544421440000 M. RUN	6490173022814377440256425777792:58:28.78
J. JONES	178	WELLS	543	32451855365842672655088842880000 M. RUN	12980346045628754880512911555584:58:28.78
J. JONES	178	WELLS	543	64903710731685345310177785760000 M. RUN	25960692091257509761024231111104:58:28.78
J. JONES	178	WELLS	543	129807421463370700623555571520000 M. RUN	519213841825150115220484622222208:58:28.78
J. JONES	178	WELLS	543	259614842926741401247111143040000 M. RUN	1038427683650300224409688444444416:58:28.78
J. JONES	178	WELLS	543	519229685853482802494222286080000 M. RUN	2076855367300600448819376888888832:58:28.78
J. JONES	178	WELLS	543	1038459371706965604988444572160000 M. RUN	415371073460120089763875377777664:58:28.78
J. JONES	178	WELLS	543	2076918743413931209976889144320000 M. RUN	830742146920240179527750755555328:58:28.78
J. JONES	178	WELLS	543	4153837486827862419953778288640000 M. RUN	1661484293840480359055501511110656:58:28.78
J. JONES	178	WELLS	543	8307674973655724839907556577280000 M. RUN	3322968587680960718111003022221312:58:28.78
J. JONES	178	WELLS	543	16615349947311449679815113154560000 M. RUN	664593717536192143622200604442624:58:28.78
J. JONES	178	WELLS	543	33230699894622899359630226309120000 M. RUN	13291874350723842872444012088845248:58:28.78
J. JONES	178	WELLS	54		

2012
Board Code of Ethics

The Board recognizes that collectively and individually, all members of the Board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the Board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the Superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the Superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the Board for personal or political gain;

10. Refrain from discussing the confidential business of the Board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the Superintendent as the executive officer of the Board;
13. Work constructively and collegially with the other members of the Board, students, staff and patrons.
14. Refer complaints to the Superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: November 14, 2016

Revised on:

Reviewed on: January 10, 2022, January 16, 2023; January 15, 2024

2013 Violation of Board Ethics

The Board of Education is responsible for enforcing the code of ethics of its members. If any member of the Board commits a serious or repeated violation of the code, the Board may take any of the following steps:

1. The Board President may confer with the board member who has violated the code of ethics in order to:
 - a. Identify the provision of the code that the member has violated;
 - b. Propose how the member can remedy the violation;
 - c. If the board member who violated the code is the Board President, the Vice President is empowered to confer with the President about the violation.
2. The Board may discuss the violation as an agenda item at a meeting to confront the offending board member. However, the Board will not enter closed session to hold the discussion of the ethics violation unless the Open Meetings Act authorizes a closed session.
3. The Board may vote to publicly censure any board member who commits a serious or repeated violation of the code. The Board will pass a censure motion to inform the community that an individual member of the Board is not fulfilling the responsibilities for which he or she was elected.

Adopted on: November 14, 2016

Revised on: June 11, 2018

Reviewed on: January 10, 2022, January 16, 2023; January 15, 2024

2002 Organization of the Board

1. Membership, Term and Election

- a. The Board of Education shall be comprised of nine members who will be elected at large.
- b. Those who wish to serve on the board shall file, be elected, and serve terms of office on the board according to law.

2. Internal Organization and Officers

a. President

- i. At the regular January meeting, the board shall elect from among its members a president who shall serve in that capacity for one year.
- ii. The president shall preside at all board meetings, and shall perform such other duties as may be prescribed by law or by action of the board.

b. Vice President

- i. At the regular January meeting, the board shall elect from among its members a vice president who shall serve in that capacity for one year.
- ii. The vice president shall preside in the absence of the president, and shall perform such other duties as are assigned by the board.

c. Secretary

- i. At the regular January meeting, the board shall elect a secretary who need not be a member of the board. The secretary shall serve in that capacity for one year. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.
- ii. The secretary shall see that an accurate record of the proceedings of the board is kept, that a copy of the

proceedings is provided to each board member and to the superintendent, and that a concise summary of each month's meeting is published along with a list of all approved claims. The secretary shall perform such other duties as are prescribed by law and assigned by the board.

d. Treasurer

- i. At the regular January meeting, the board shall elect, employ, or appoint a treasurer who need not be a member of the board if permitted by law. The treasurer shall serve in that capacity for one year, unless the board designates a longer term for the treasurer.
- ii. The treasurer may be designated to sign checks and certain other documents. The treasurer is the custodian of the monies of the district.
- iii. The treasurer shall give bond or equivalent insurance coverage payable to the district as prescribed by law with the cost of the bond being paid by the district.
- iv. The treasurer shall issue no warrant of payment of claim against the district until such claim has been duly authorized by the board.

3. Signing and Authorizing Checks, Warrants, and other Instruments.

- a. Unless otherwise delegated by the board, the president and secretary of the board shall sign checks, warrants, and other instruments of the district.
- b. The board may delegate another person to sign and validate any checks, warrants, and other instruments. Facsimile or electronic signatures of board members and district officials may be used.
- c. The board delegates that the vice president or treasurer may sign any warrant in the absence of either the president or the secretary.

4. Board Officer Voting and Tie Breakers

- a. The vote to elect board officers may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- b. In the event any officer cannot be elected by a majority after 10 votes; no votes occur after ten motions fail for lack of a "second,"; or no member volunteers to serve as an officer for a particular position, the tie will be broken by the applicable method:
 - i. **Option 1:** If the board is split between two members, they will each serve as the officer for six months of the year. The initial six-month term will be determined by coin flip.

Option 2: If the board is split between two members, the officer will be determined by coin flip. The winning member will be the officer for the upcoming year unless the position changes by action of the board.
 - ii. If the board is split between more than two members who wish to serve as the officer, any member wanting to serve as the officer will put his or her name into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.
 - iii. If no member is willing to serve as an officer for a position which is required to be a member of the board, all non-officers' names will be put into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

5. Committees

- a. The board shall authorize such special committees as it deems necessary. The board president shall appoint members to the committee, and designate its function, tasks it is to perform, and a completion date for its work.
- b. On or before the beginning of each calendar year, the board shall appoint three members to form a Committee on American Civics. The committee's duties shall be those prescribed by Nebraska statutes, which include:
 - i. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;

- ii. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;
- iii. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
- iv. Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;
- v. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
- vi. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
- vii. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
 - 1. Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or
 - 2. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or
 - 3. Completion of a project or paper and a class presentation between the commencement of eighth

- grade and the completion of twelfth grade on a person or persons or an event commemorated by a holiday listed in section 79-724(6) or on a topic related to such person or persons or event; and
- viii. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

6. Vacancies

- a. A vacancy on the board of education shall exist when any one of the following occurs:
 - i. A member submits his or her formal resignation from the board.
 - ii. A member removes himself or herself from the district or is absent from the district for a continuous period of sixty days.
 - iii. A member misses more than two consecutive regular board meetings unless excused by a majority of the remaining members.
 - iv. Such other reasons as are set forth in Nebraska statutes.
- b. The board shall make note the vacancy in its minutes and shall give notice of the date the vacancy occurred, the office vacated, and the length of the unexpired term to (1) the election commissioner or county clerk, and (2) the public by published notice in a newspaper of general circulation in the district.
- c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

Adopted on: November 14, 2016
Revised on: June 10, 2019; July 13, 2020
Reviewed on: January 16, 2023

2006 Complaint Procedure

Good communication helps to resolve many misunderstandings and disagreements. This complaint procedure applies to complaints unless the complaint is subject to a different grievance procedure required by law, policy or contract. Individuals who have a complaint should discuss their concerns with appropriate school personnel in an effort to resolve problems at the lowest level of the chain of command. When those efforts do not resolve matters satisfactorily, including matters involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age, a complainant should follow the procedures in any specific policy addressing those areas or the procedures set forth below. Allegations of sex discrimination covered by Title IX will be addressed through the board's Title IX policy.

References to "coordinator" in this policy refer to the board-designated coordinator for the applicable area, such as the Section 504 Coordinator for allegations of disability-based discrimination.

Under this policy, factual conclusions will be based on a preponderance of the evidence.

Complaint and Appeal Process.

1. The first step is for the complainant to speak directly to the person(s) with whom the complainant has a concern. For example, a parent who is unhappy with a classroom teacher should initially discuss the matter with the teacher. However, the complainant should skip the first step if the complainant reasonably believes speaking directly to the person would subject complainant or complainant's student to discrimination or harassment.
2. The second step is for the complainant to speak to the building principal, Title IX/504 coordinator, superintendent of schools, or president of the board of education, as set forth below. Anyone with questions about the appropriate person to speak with may request clarification from the superintendent.

- a) Complaints about the operation, decisions, or personnel within a building should be submitted to the principal of the building.
 - b) Complaints about the operations of the school district or a building principal should be submitted in writing to the superintendent of schools.
 - c) Complaints about the superintendent of schools should be submitted in writing to the president of the board of education.
 - d) Complaints involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age may also be submitted, at any time during the complaint procedure to the applicable coordinator. Complaints involving discrimination or harassment may also be submitted at any time to the Office for Civil Rights, U.S. Department of Education: by email at OCR.KansasCity@ed.gov; by telephone at (816) 268-0550; or by fax at (816) 268-0599.
3. When a complainant submits a complaint to an administrator or coordinator, the administrator or coordinator shall first determine whether another applicable procedure is required by policy or law and if so, direct the complaint to the appropriate person to follow that procedure. If not, the administrator or coordinator will promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the respondent.
 - 1) If the complainant has not, the administrator or Title IX/504 coordinator will urge the complainant to discuss the matter directly with the respondent, if appropriate.
 - 2) If the complainant refuses to discuss the matter with the respondent, the administrator or coordinator shall, in his or her sole discretion, determine whether the complaint should or must be pursued further.

- b) Strongly encourage the complainant to reduce his or her concerns to writing.
 - c) Interview the complainant and, if necessary, the respondent against whom the complaint is filed, to determine:
 - 1) All relevant details of the complaint;
 - 2) All witnesses and documents which the complainant believes support the complaint;
 - 3) The action or solution which the complainant seeks.
 - d) Respond to the complainant. If the complaint involves discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the administrator or coordinator receives the complaint.
4. If either the complainant or the respondent is not satisfied with the decision he or she may appeal the decision to the superintendent. The superintendent may assign a qualified designee to hear any appeal. This provision applies to appeals under the board's policies governing complaints of discrimination or harassment, including Title IX and any other policy with a separate grievance or complaint procedure, unless that other procedure includes its own appeal process. All requirements for appeals within any other policy apply, and in addition to those requirements, the following also apply.
- a) The appeal must be in writing.
 - b) This appeal must be received by the superintendent no later than three (3) calendar days from the date of the decision.
 - c) For complaints addressed through other applicable procedures that do not include a separate investigatory process, the superintendent will investigate as he or she deems appropriate.
 - d) The superintendent will prepare a written decision and provide it to the complainant and any other person entitled

by law to receive the appeal decision. For complaints involving discrimination or harassment, the superintendent shall submit the decision within 180 calendar days after the superintendent received complainant's written appeal. Appeals to the superintendent from complaints involving discrimination or harassment are final once the superintendent delivers the written decision, as are all other appeals/complaints to the superintendent unless the complaint can be appealed on the limited grounds to appeal to the board below.

5. The board's role is to set policy, establish and implement a budget, and evaluate the superintendent. The board does not manage the daily operations of the school district entrusted to its administration unless required by law or policy. Because of the board's statutory roles, it does not hear complaints or appeals that may involve oversight or discipline of students, staff, or others, unless those involve the superintendent as discussed below. The board does not hear complaints or appeals based on allegations of discrimination or harassment unless otherwise required by law. The board will hear appeals only in the following circumstances:
 - a) When the complaint is about a board policy, not implementation of the policy;
 - b) When the complaint involves the budget or school expenditures that have been or must be approved by the board; or
 - c) When the board is required by law, policy, or contract to hear a complaint or appeal.

If a complaint involves those limited grounds and a party is not satisfied with the superintendent's decision regarding the complaint or appeal, he or she may appeal the decision to the board.

- d) This appeal must be in writing.
- e) This appeal must be received by the board president no later than ten (10) calendar days from the date the superintendent communicated his/her decision to the complainant.

- f) This policy allows, but does not require the board to receive statements from interested parties and witnesses relevant to the complaint appeal. However, all matters involving discrimination or harassment allegations against the superintendent shall be promptly and thoroughly investigated by the board president or a designee.
 - g) The board president will notify the complainant and any other person legally required to receive the decision in writing of its decision. If the complaint involves discrimination or harassment allegations against the Superintendent, the board president shall submit the decision within 180 calendar days after receiving the written appeal.
 - h) There is no appeal from any decision of the board unless authorized by law.
6. Formal complaints about the superintendent shall be filed with the president of the board. However, complaints about the superintendent do not include disagreement with the superintendent's decision on appeal based on a complaint of discrimination, harassment, or action of any other employee who is not the superintendent. Upon receipt of a complaint, the board president or his or her designee shall promptly and thoroughly investigate the complaint, and shall:
- a) Coordinate with school district staff, other than the superintendent, to determine if another procedure in policy or law requires the complaint against the superintendent to follow another procedure. If so, the board president will coordinate handling the complaint through that procedure. If another procedure applies, such as in the case of allegations of sex discrimination against the superintendent, the board president or, at his or her discretion, the full board will serve only to hear any appeal by a party to the complaint.
 - b) Determine whether the complainant has discussed the matter with the superintendent.
 - 1) If the complainant has not, the board president or designee will urge or require the complainant to

discuss the matter directly with the superintendent, if appropriate or required.

- 2) If the complainant refuses to discuss the matter with the superintendent, the board president shall, in his or her sole discretion, determine whether the complaint should or must be pursued further.
- c) Determine, in his or her sole discretion, whether to place the matter on the board agenda for consideration at a regular or special meeting by the full board.
 - c) Respond to the complainant or appeal. If the complaint or appeal involves discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the president received the complaint.
 - d) Appoint or contract with other individuals qualified to assist the board through this process or any other applicable procedure used to address allegations against the superintendent.

No Retaliation. The school district prohibits retaliation against any person for filing a complaint or for participating in the complaint procedure in good faith.

Special Rules Regarding Educational Services and Related Services to Students with Disabilities. Students with disabilities and their families have specific rights outlined in state and federal law, including administrative processes by which they may challenge the educational services being provided by the school district. Therefore, the appeal process contained in this policy may not be used to challenge decisions made by a student's individualized education plan (IEP) team or 504 team.

Complaints about the educational services provided to a student with a disability, including but not limited to services provided to a student with an IEP, access to curricular and extracurricular activities, and educational placement must be submitted to the school district's Director of Special Education. The Director of Special Education will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of IDEA Parental Rights promulgated by the Nebraska Department of Education.

Complaints about the educational services provided a student with a disability pursuant to a Section 504 plan must be submitted to the school district's 504 Coordinator. The 504 Coordinator will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of Section 504 Parental Rights adopted by the board of education.

Complaints about the educational services provided to a student who is suspected of having a disability must be submitted in writing to the school district's Director of Special Education or to the district's 504 Coordinator. The Director of Special Education or 504 Coordinator will either refer the student for possible verification as a student with a disability or will provide prior written notice of the district's refusal to do so.

Bad Faith or Serial Filings. The purpose of the complaint procedure is to resolve complaints at the lowest level possible within the chain of command. Individuals who file complaints (a) without a good faith intention to attempt to resolve the issues raised; (b) for the purpose of adding administrative burden; (c) at a volume unreasonable to expect satisfactory resolution; or (c) for purposes inconsistent with the efficient operations of the district may be dismissed by the superintendent without providing final resolution other than noting the dismissal. There is no appeal from dismissals made pursuant to this section.

Adopted on: November 14, 2016

Revised on: June 10, 2019; August 10, 2020; July 8, 2024; June 9, 2025

Reviewed on: January 16, 2023

2014 Relationship with District Legal Counsel

The board will engage legal counsel to assist it and the administration in dealing with legal issues. When the district faces circumstances in which legal counsel may be needed between board meetings, the board president or superintendent may engage legal counsel on the board's behalf.

The superintendent and the board president shall have the authority to contact the district's legal counsel on behalf of the district. The superintendent may give other members of the administration permission to contact the district's legal counsel on an as-needed basis. Individual board members other than the president may not contact the district's legal counsel on behalf of the board without the approval of the board president or a majority of the board.

Any board member who contacts the district's legal counsel without board approval may be personally responsible for any legal fees incurred as a result of the unapproved contact.

The superintendent will, to the extent permitted by law, keep the board informed of matters in which the district's legal counsel is involved.

Adopted on: November 14, 2016

Revised on: December 9, 2019

Reviewed on: January 16, 2023

5006 Foreign Exchange Students

The school district may accept a foreign exchange student on a non-tuition basis if the student is sponsored by an organized exchange program that is acceptable to the board of education, approved for enrollment, and resides with a host family that lives within district boundaries.

A foreign student is not entitled to tuition-free schooling in the school district merely because he or she resides with a family within the district. The host family and/or sponsoring exchange program must file an application with the administration to enroll the student. In reviewing the application, the administration will consider the following factors:

- whether the student possesses a sufficient command of the English language;
- whether an appropriate program is available;
- whether the student meets the general admission requirements for the school; and
- such other factors as are relevant to the admission of the student.

Foreign exchange students who are accepted and enrolled will be subject to all policies and regulations governing the conduct and behavior of resident students.

Foreign exchange students completing twelfth grade in the district will be provided with an honorary diploma. If a foreign exchange student wishes to receive a Nebraska City High School diploma, the student must make application to the school principal at the time of enrollment, and must successfully complete district graduation requirements.

Adopted on: December 21, 2016

Revised on: March 9, 2020

Reviewed on: January 16, 2023

5006.R1
Foreign Exchange Students Procedures

Foreign exchange students will be allowed to attend classes at Nebraska City High School with a waiver of tuition provided the following criteria are met:

1. Each sponsoring agency must be approved by the board prior to submitting a student name for placement. All agencies must be pre-approved by the district. The board reserves the right to deny or revoke the approval of any agency.
2. Application for admission must be made to the high school principal no later than July 1 of preceding the year of attendance. All applications must have board approval for a student admission. The July 1 deadline may be waived by the superintendent if, upon consultation with the high school principal, it is determined that the placement request and application for admission serves a mutual positive interest for the exchange student and high school students.
3. No more than four (4) students will be approved to attend during any one semester or academic school year. Variance from this limit may occur at the recommendation of the superintendent and approval by the board.
4. Grade and class placement, graduation status and all specific educational placement information will be evaluated and certified by the school administration and the counselor. The final decision of the school administration and the school counselor will determine placement of the student.
5. All such students, whose applications are approved in accordance with this policy, will be eligible for participation in activities and will be governed by the same regulations as all other students.
6. On a case-by-case basis, for non-agency approved international students, this policy shall apply.

Reviewed on: January 16, 2023

5044
Safe Pupil Transportation Plan
and
Pupil Transportation Vehicle Driver Satisfactory Driving Criteria

It is the goal of the school district to provide safe, comfortable and reliable transportation for bus-riding school children.

1. Emergency Procedures

a) Mechanical breakdown

In the event of a mechanical breakdown, the driver will:

- 1)** Stop the vehicle in a safe location
- 2)** Keep passengers in the vehicle, if it is safe to do so
- 3)** Take steps to warn motorists, by activating hazard lights and placing emergency triangles
- 4)** Radio or call for assistance

b) Injuries/Medical Emergencies

If a student is seriously injured or suffers from a medical emergency, the driver will stop the vehicle at the first safe opportunity. The driver will provide emergency medical assistance in accordance with the driver's first aid training. The driver will notify the school district of the emergency using the radio or other communication equipment. The district will then summon emergency medical services by immediately calling 911 and notify administrative personnel.

c) Severe Weather

1) Tornadoes.

If the driver determines that there is likelihood that a tornado will hit the vehicle, and there is not an escape route available or time to drive to a safe location, the driver will evacuate the vehicle, taking only the first aid kit. The driver will take the students to the basement of a nearby building or to the nearest depression or ditch upwind (toward the storm) of the vehicle far enough away from the vehicle so that it will not roll over on the students. The driver should instruct students to cover their heads with their arms. If the students are wearing coats or jackets, they can be used to provide additional protection for their heads and bodies. If there is no time

to evacuate the students after stopping the vehicle, the driver should have the students remain in their seats and assume a protective position with their heads below window level.

2) Winter Weather

If the school district or driver determines that a trip is too dangerous to drive due to winter weather conditions, the district will cancel the trip.

Parents should ensure that students are appropriately dressed for winter conditions.

3) Floods or Standing Water

It is generally appropriate to drive through a small or regular amount of water that has accumulated from a normal or typical rainfall. However, drivers should not drive through water on the road if: the water is moving or has a current; there is dangerous debris in the water; the driver cannot determine the depth of the water or there is a known dip in the road which would create a deeper section of water; or if there is any other water condition that the driver determines is unsafe to drive through.

d) Weapons, Hazardous Materials and Dangerous Contraband

If a driver discovers that a passenger may have a weapon, hazardous materials or other dangerous contraband on the vehicle, he or she should remain calm and call for assistance. The driver should not inform passengers of the presence of the weapon or other contraband.

e) Unattended Items on or Near Pupil Transportation Vehicle

The driver shall check for unattended items on or near the vehicle as part of the exterior and interior pre-trip inspections. If circumstances make an item suspicious (because it is out of context, makes a noise, has visible wires, placement was witnessed, was hidden, has unidentified powders or putty-like substances, etc.), the driver shall not inspect, move, or otherwise touch the item. School staff will evacuate the area, then immediately report the item to the staff member's direct supervisor, a principal, or the superintendent. If the unattended item is not suspicious (it has the characteristics of lost or

misplaced property or of discarded trash, etc.), the driver may examine the item more closely. This may include looking inside the item, attempting to identify the owner, reviewing security camera footage, or talking to those nearby, and then taking appropriate action.

f) Terroristic Threat

If a driver receives a terroristic threat that he or she deems credible, he or she will notify the school district of the threat using the radio or other communication equipment. After consulting with school officials, the driver will determine whether the threat requires evacuation of the bus. The school will promptly notify the authorities of the threat.

For purposes of this policy, a terroristic threat is a threat to commit any crime of violence or to burn or damage property with the purpose of terrorizing another or of causing the evacuation of the bus or in reckless disregard of causing such terror or inconvenience

g) Emergency Incident Reports

Drivers will provide written documentation of any of the emergency events specified in this policy by completing the incident form attached hereto. This documentation must be submitted to the school administration within 24 hours of the event.

2. Drop-off

Drivers will drop students off at a location pre-determined through communication between the school district and parents/guardians. In the event the drop-off location is uncertain or appears to be unsafe, the driver will communicate with school staff in the building to seek additional guidance.

In no event will a driver drop a student off in a location which in the reasonable judgment of the driver appears to be unsafe. Drivers who believe the drop-off location to be unsafe shall release students directly into the custody of a parent/guardian or shall return students to their school building.

3. Evacuation of Students With Disabilities

The transportation supervisor, in consultation with bus drivers and members of the administrative team, shall develop a written emergency evacuation plan for each bus route. The plan shall include an assessment of each student's ability to evacuate

himself or herself as well as his or her ability to assist others. Disabled students should practice their evacuation skills as required of their non-disabled peers if possible during evacuation drills. Students or other individuals who will be assisting disabled students evacuate during emergencies should practice this skill during evacuation drills. Drivers or students who will be assisting with the evacuation process should be familiar with any equipment on the bus that would aid in the actual evacuation.

4. Student Behavior on School Vehicles

Riding school vehicles is a privilege, not a right. Students must comply with the following rules and all school conduct rules and directives while riding in school vehicles. In addition, students must also comply with the student code of conduct while riding in school vehicles.

a) Rules of Conduct on School Vehicles:

- 1)** Students must obey the driver promptly.
- 2)** Students must wait in a safe place for the bus to arrive, clear of traffic and away from where the vehicle stops.
- 3)** Students are prohibited from fighting, engaging in bullying, harassment or horseplay.
- 4)** Students must enter the bus without crowding or disturbing others and go directly to their assigned seats.
- 5)** Students must remain seated and keep aisles and exits clear while the vehicle is moving.
- 6)** Students are prohibited from throwing or passing objects on, from, or into vehicles.
- 7)** Students may not use profane language, obscene gestures, tobacco, alcohol, drugs or any other controlled substance on the vehicles.
- 8)** Students may not carry weapons, look-a-like weapons, hazardous materials, nuisance items or animals onto the vehicle.
- 9)** Students may carry on conversations in ordinary tones, but may not be loud or boisterous and should avoid talking to the driver while the vehicle is in motion. Students must be absolutely quiet when the vehicle approaches a railroad crossing and any time the driver calls for quiet.

- 10)** Students may not open windows without permission from the driver. Students may not dangle any item (e.g. legs, arms, backpacks) out of the windows.
- 11)** Student must secure any item or items that could break or produce injury if tossed about the inside of the vehicle if the vehicle were involved in an accident
- 12)** Student must respect the rights and safety of others at all times.
- 13)** Students must help keep the vehicle clean, sanitary and orderly. Students must remove all personal items and trash upon exiting.
- 14)** Students may not leave or board the vehicle at locations other than the assigned stops at home or school unless approved prior to departure by the superintendent or designee.
- 15)** Video cameras may be placed on buses, at random, to monitor student behavior on the bus.

b) Consequences

Drivers must promptly report all student misconduct to the administration. These reports may be oral or written. Students who violate the Rules for Conduct will be referred to their building principal for discipline. Disciplinary consequences may include:

- 1)** Note home to parents
- 2)** Suspension of bus riding privileges
- 3)** Exclusion from extracurricular activities
- 4)** In-school suspension
- 5)** Short term or long term suspension from school
- 6)** Expulsion

These consequences are not progressive, and school officials have discretion to impose any listed punishment they deem appropriate, in accordance with state and federal law and board policy.

c) Records

Records of vehicle misconduct will be forwarded to the appropriate building principal and will be maintained in the same manner as other student discipline records. Reports of serious misconduct may be forwarded to law enforcement.

5. Functional Capacity of the Driver

The superintendent or designee shall confirm a pupil transportation driver's functional capacity and ability to conduct the daily tasks and emergency evacuations required of such a driver by:

- Observing the driver complete the required daily tasks and emergency evacuations;
- Observing, questioning, and/or directing the driver to perform tasks in a manner that measures the basic visual, cognitive, and physical abilities to complete the required daily tasks and emergency evacuation; or
- Directing the driver to complete a functional capacity evaluation or assessment conducted by a qualified professional.

The superintendent or designee will remove the driver from duties as a pupil transportation driver if he or she determines that a pupil transportation driver is not functionally capable or able to conduct the daily tasks and emergency evacuations required of such a driver.

6. Satisfactory Driving Criteria.

The superintendent or designee shall annually review every pupil transportation vehicle driver's Nebraska Department of Motor Vehicles driving record before such a driver operates a pupil transportation vehicle.

Individuals who have been convicted of any of the following or who meet any of the following conditions will not be allowed to serve as a pupil vehicle transportation driver:

- If the citation or conviction occurred at any time:
 - Motor vehicle homicide; or
 - Driving under the influence – 3rd or subsequent offense.
- If the citation or conviction occurred within the last 10 years:
 - Driving under the influence of drugs or alcohol;
 - Refusal to submit to a chemical test;
 - Failure to render aid in accident the driver was involved in;
 - Speeding 15 miles per hour or more above the posted speed limit;
 - Reckless driving (willful or otherwise);
 - Careless driving;

- o Negligent driving;
- o Leaving the scene of an accident; or
- o Failure to yield to a pedestrian with bodily injury to the pedestrian.
- If the driver has accumulated 5 points or more under an operator's license point system within the last 4 years.

The superintendent designee has the discretion to prohibit school personnel from driving a school vehicle for a citation or arrest for the above offenses or any other offense or reason. The superintendent or designee will make the final determination about the ability of an individual to serve as a pupil vehicle transportation driver.

Pupil vehicle transportation drivers must inform the superintendent or designee of any citation or conviction related to their driving within 24 hours of its occurrence or at the beginning of the next school day, whichever is earlier.

7. Emergency Evacuation Drill Procedures for Students Who Ride in Small Vehicles.

For purposes of this policy, "small vehicle" shall have the same meaning as in Rule 91 from the Nebraska Department of Education.

In a small vehicle accident or emergency situation, the driver must use his other best judgment to decide what action shall be taken. The primary responsibility is pupil safety. In an emergency it may be necessary that the vehicle be evacuated.

Students who are transported in a Small Vehicle shall be instructed in safe riding practices and participate in emergency evacuation drills at least twice during each school year. These drills shall be conducted in an appropriate location.

Drills shall be conducted to address each of the following reasons that an emergency evacuation may be required:

- The vehicle is on fire, in danger of catching fire, or is close to an existing fire or highly combustible material. Passengers shall be evacuated at least 100 feet or more upwind from the vehicle.
- The vehicle is stopped at an unsafe location and unable to move. The driver shall use his or her judgment regarding the need to evacuate and the distance of the evacuation.

- The vehicle's final stopping position: is in the path of any train or adjacent to railroad tracks; could change and increase danger; or is such that there is danger of collision. The driver shall evacuate the vehicle and use his or her judgment regarding the distance of the evacuation.

The safety of students is of utmost importance and must be given first consideration. Absent extenuating circumstance, the driver will place the transmission in park, activate the hazard warning lights, set the emergency brake, turn the ignition off, and remove the ignition key prior to evacuation.

If possible, students should exit the vehicle on the side away from any roadway.

During an evacuation, students should generally be led to a safe place at least 100 feet off the road in the direction of oncoming traffic. If there is a risk from spilled hazardous materials, lead the students upwind of the vehicle at least 300 feet.

After evacuation, the driver should address any injured students and call 911, law enforcement, or other authorities or service providers as the situation dictates. The driver shall then promptly inform the school district about the emergency situation.

Drivers shall not leave the scene until appropriate transportation arrangements have been made for all students and he/she has been instructed by a member of the administrative team that he/she may leave.

The school may select, train, and prepare students to assist in evacuation in the event that the driver is incapacitated or otherwise unable to direct the evacuation. Such training can include, but need not be limited to, turning off ignition switches; setting emergency brakes; summoning help; using windows for evacuation in emergencies; setting flags and reflectors or reflective triangles; directing the evacuation; and training with evacuation equipment.

Evacuation of Students with Disabilities

Drivers should assess each student's ability to evacuate himself or herself from a Small Vehicle as well as his or her

ability to assist others. Disabled students should practice their evacuation skills as required of their non-disabled peers if possible during evacuation drills. Students or other individuals who will be assisting disabled students evacuate during emergencies should practice this skill during evacuation drills. Drivers or students who will be assisting with the evacuation process should be familiar with any specialized equipment in the vehicle and used by disabled students that would aid in the actual evacuation.

Emergency Equipment.

Emergency equipment may include first aid kits, fire extinguishers, reflectors, flags, vehicle hazard lights, and other similar equipment. Drivers and students (as appropriate) should be made familiar with the purpose and use of this equipment during drills.

Adopted on: December 12, 2016

Revised on: September 16, 2019

Reviewed on: January 16, 2023



Proposal for



Nebraska City Public Schools

It's a great day to be a Pioneer!

**High School
Cooling Tower Pump Repairs**

September 30, 2025

Confidential & Proprietary Proposal

Scope of Work: Make repairs to the tower pumps to improve flow issues on the West pump.

- Isolate electrical power and drain the sump.
- Disconnect the 6" flanges from the vertical pump shafts.
- Remove the 6" butterfly valve and wafer check valves.
- Clean flange faces and install new check valves and butterfly valves with gaskets.
- Clean out the heat exchanger pressure ports and install new pressure gauges.
- Fill the sump back up and reconnect power wiring.
- Startup and check pump operation of system, heat exchanger differential pressure, temperatures and overall operation.
- All labor, material and freight are included.

Control Scope of work:

- The new 6" check valves are available in 3-4 days.
- All other material and parts are in stock locally.

Exclusions:

- Temporary HVAC equipment or rental equipment
- Work to be performed during normal working hours of 8:00 am thru 5:00 pm, Monday-Friday.
- Proposal does not include State and City sales tax.
- Proposal is valid for 30 days..

Pricing..... \$5,150

ACCEPTANCE:

**AGREEMENT IS SUBJECT TO CUSTOMER'S ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS
AND IS VALID 30 DAYS FROM PROPOSAL DATE:**

<i>Dave Raymond</i>	
Customer Acceptance	Dave Raymond
Printed Name	Printed Name Principal
Title	Title 9/30/2025
Purchase Order	Signature Date
Acceptance Date	

TERMS AND CONDITIONS

By accepting this proposal, purchaser agrees to be bound by the following terms and conditions.

1. **Performance.** Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances when Company performs the Services. Company may refuse to perform where working conditions could endanger property or put people at risk.
2. **INVOICING & PAYMENTS:** Facility Advocates will invoice per the payment term listed in the pricing schedule. Waivers of lien, if applicable, will be furnished upon request, as the work progresses; to the extent payments are received. If our invoice is not paid within 30 days of its issuance, it is delinquent. Invoices not paid within 60 days will bear interest at the rate of 1 ½% per month (18% annum).
3. **WARRANTY:** Facility Advocates warrants that the installation shall be free from defects in workmanship for one (1) year from the date of installation. Facility Advocates will repair installation defects at no charge to the customer. Any and all warranties upon any equipment shall be those of the manufacturer, subject to any limitations thereon. Facility Advocates will assist purchaser in any warranty claims mad to manufacturer. This warranty does not cover damage caused by misuse or negligence and does not apply to the equipment installed nor work done by others. This warranty shall be voided if the work performed by Facility Advocates is repaired by others or in any way abused, altered or misused or which has not been properly and seasonably maintained. THIS WARRANTY SHALL BE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A SPECIFIC PURPOSE.
4. **LIABILITY:** Facility Advocates shall not be liable for any special, indirect or consequential damages arising in any manner from the equipment or material furnished or the work performed pursuant to this agreement.
5. **TAXES:** The price of this proposal does not include duties, sales, use, excise, or other similar taxes unless required by federal, state or local law. Purchaser shall pay in addition to the stated price, all taxes not legally required to be paid by Facility Advocates or, alternatively, shall provide Facility Advocates with acceptable tax exemption certificates. Facility Advocates shall provide purchaser with any tax payment certificate upon request and after completion and acceptance of the work.
6. **PERMITS & FEES:** The price of the proposal does not include any amount for local or state fees, permits, or drawings, unless otherwise indicated on the contract.
7. **DELAYS:** Facility Advocates shall not be liable for any delay in the performance of the work resulting from or attributed to acts or circumstances beyond Facility Advocates' control, including, but not limited to, acts of God, fire, riots, labor disputes, acts or omissions of the purchaser, owner or other contractors or delays caused by suppliers or subcontractors of FACILITY ADVOCATES, etc.
8. **COMPLIANCE WITH LAWS:** Facility Advocates shall comply with all applicable federal, state and local laws and regulations and shall obtain all temporary licenses and permits required for the prosecution of the work. This proposal does not include the amount for local or state permit fees or drawings, unless otherwise specified.
9. **ATTORNEY'S FEES:** Purchaser agrees that they will pay and reimburse Facility Advocates for any and all reasonable attorney's fees which are incurred by Facility Advocates in the collection of amounts due and payable hereunder.
10. **INSURANCE:** Insurance coverage in excess of Facility Advocates' standard limits will be furnished when requested and required. No credit will be given or premium paid by Facility Advocates for insurance afforded by others.
11. **INDEMNITY:** The parties hereto agree to indemnify each other from any and all liabilities, claim, expenses losses or damages, including attorney's fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the indemnifying party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
13. **ENTIRE AGREEMENT:** This proposal, upon acceptance, shall constitute the entire agreement between the parties and supersedes any prior representations or understandings.
14. **CHANGES:** No change or modification of any of the terms and conditions stated herein shall be binding upon Facility Advocates unless accepted by Facility Advocates in writing.
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Proposal for



Nebraska City High School

It's a great day to be a Pioneer!

**Nebraska City Public Schools
High School – Gym SE HP Repairs**

December 16, 2025

Confidential & Proprietary Proposal



Scope of Work: Repair Circuit #1 refrigerant leak. Circuit found to be low on refrigerant during maintenance inspections.

- Isolate electrical power to unit and disassemble unit as required.
- Recover remaining refrigerant from unit.
- Purge with nitrogen and repair leak the heat exchanger.
- Replace bi-flow filter drier and pressurize the unit with nitrogen and leak test.
- Evacuator the system and charge with 16 lbs of new R410A refrigerant per the nameplate.
- Cycle unit on and check the operation.
- All labor, material and freight are included.

Exclusions:

- Temporary HVAC equipment or rental equipment

Clarifications:

- New parts have a lead time of 3-5 days at time of proposal.
- Work to be performed during normal working hours of 8:00 am thru 5:00 pm, Monday-Friday.
- Proposal does not include State and City sales tax.
- Proposal is valid for 30 days.

Pricing:

Pricing..... \$3,054

ACCEPTANCE:

AGREEMENT IS SUBJECT TO CUSTOMER’S ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS AND IS VALID 30 DAYS FROM PROPOSAL DATE:

<i>Dave Raymond</i>	
Customer Acceptance	Dave Raymond
Printed Name	Principal
Title	
Purchase Order	1/2/2025
Acceptance Date	Signature Date

TERMS AND CONDITIONS

By accepting this proposal, purchaser agrees to be bound by the following terms and conditions.

1. **Performance.** Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances when Company performs the Services. Company may refuse to perform where working conditions could endanger property or put people at risk.
2. **INVOICING & PAYMENTS:** Facility Advocates will invoice per the payment term listed in the pricing schedule. Waivers of lien, if applicable, will be furnished upon request, as the work progresses; to the extent payments are received. If our invoice is not paid within 30 days of its issuance, it is delinquent. Invoices not paid within 60 days will bear interest at the rate of 1 ½% per month (18% annum).
3. **WARRANTY:** Facility Advocates warrants that the installation shall be free from defects in workmanship for one (1) year from the date of installation. Facility Advocates will repair installation defects at no charge to the customer. Any and all warranties upon any equipment shall be those of the manufacturer, subject to any limitations thereon. Facility Advocates will assist purchaser in any warranty claims mad to manufacturer. This warranty does not cover damage caused by misuse or negligence and does not apply to the equipment installed nor work done by others. This warranty shall be voided if the work performed by Facility Advocates is repaired by others or in any way abused, altered or misused or which has not been properly and seasonably maintained. **THIS WARRANTY SHALL BE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A SPECIFIC PURPOSE.**
4. **LIABILITY:** Facility Advocates shall not be liable for any special, indirect or consequential damages arising in any manner from the equipment or material furnished or the work performed pursuant to this agreement.
5. **TAXES:** The price of this proposal does not include duties, sales, use, excise, or other similar taxes unless required by federal, state or local law. Purchaser shall pay in addition to the stated price, all taxes not legally required to be paid by Facility Advocates or, alternatively, shall provide Facility Advocates with acceptable tax exemption certificates. Facility Advocates shall provide purchaser with any tax payment certificate upon request and after completion and acceptance of the work.
6. **PERMITS & FEES:** The price of the proposal does not include any amount for local or state fees, permits, or drawings, unless otherwise indicated on the contract.
7. **DELAYS:** Facility Advocates shall not be liable for any delay in the performance of the work resulting from or attributed to acts or circumstances beyond Facility Advocates' control, including, but not limited to, acts of God, fire, riots, labor disputes, acts or omissions of the purchaser, owner or other contractors or delays caused by suppliers or subcontractors of FACILITY ADVOCATES, etc.
8. **COMPLIANCE WITH LAWS:** Facility Advocates shall comply with all applicable federal, state and local laws and regulations and shall obtain all temporary licenses and permits required for the prosecution of the work. This proposal does not include the amount for local or state permit fees or drawings, unless otherwise specified.
9. **ATTORNEY'S FEES:** Purchaser agrees that they will pay and reimburse Facility Advocates for any and all reasonable attorney's fees which are incurred by Facility Advocates in the collection of amounts due and payable hereunder.
10. **INSURANCE:** Insurance coverage in excess of Facility Advocates' standard limits will be furnished when requested and required. No credit will be given or premium paid by Facility Advocates for insurance afforded by others.
11. **INDEMNITY:** The parties hereto agree to indemnify each other from any and all liabilities, claim, expenses losses or damages, including attorney's fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the indemnifying party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
13. **ENTIRE AGREEMENT:** This proposal, upon acceptance, shall constitute the entire agreement between the parties and supersedes any prior representations or understandings.
14. **CHANGES:** No change or modification of any of the terms and conditions stated herein shall be binding upon Facility Advocates unless accepted by Facility Advocates in writing.
15. **LIEN NOTICE:** Upon acceptance of this proposal you will be sent the appropriate lien notice, if applicable. This lien notice will be for Facility Advocates' payment protect.



Proposal for



Nebraska City High School

It's a great day to be a Pioneer!

**Nebraska City Public Schools
High School Boiler A Butterfly Valve Replacement**

December 17, 2025

Confidential & Proprietary Proposal



Scope of Work: Replace the manual Bypass Butterfly Valve that is leaking out of the stem that is serving Boiler A in the new mechanical room.

- Isolate water to manual butterfly valve.
- Remove leaking valve from piping.
- Install new butterfly valve.
- Turn water back on to valve and check for proper operation/leaks.
- All labor, material and freight are included

Exclusions:

- Temporary HVAC equipment or rental equipment

Clarifications:

- New parts have a lead time of 1 week at time of proposal.
- Work to be performed during normal working hours of 8:00 am thru 5:00 pm, Monday-Friday.
- Proposal does not include State and City sales tax.
- Proposal is valid for 30 days.

Pricing

Pricing..... \$1,062

ACCEPTANCE:

AGREEMENT IS SUBJECT TO CUSTOMER’S ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS AND IS VALID 30 DAYS FROM PROPOSAL DATE:

<i>Dave Raymond</i>	
Customer Acceptance	Dave Raymond
Printed Name	Principal
Title	
Purchase Order	12/17/2025
Acceptance Date	Signature Date

Confidential & Proprietary Proposal

TERMS AND CONDITIONS

By accepting this proposal, purchaser agrees to be bound by the following terms and conditions.

1. **Performance.** Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances when Company performs the Services. Company may refuse to perform where working conditions could endanger property or put people at risk.
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3. **WARRANTY:** Facility Advocates warrants that the installation shall be free from defects in workmanship for one (1) year from the date of installation. Facility Advocates will repair installation defects at no charge to the customer. Any and all warranties upon any equipment shall be those of the manufacturer, subject to any limitations thereon. Facility Advocates will assist purchaser in any warranty claims mad to manufacturer. This warranty does not cover damage caused by misuse or negligence and does not apply to the equipment installed nor work done by others. This warranty shall be voided if the work performed by Facility Advocates is repaired by others or in any way abused, altered or misused or which has not been properly and seasonably maintained. THIS WARRANTY SHALL BE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A SPECIFIC PURPOSE.
4. **LIABILITY:** Facility Advocates shall not be liable for any special, indirect or consequential damages arising in any manner from the equipment or material furnished or the work performed pursuant to this agreement.
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9. **ATTORNEY'S FEES:** Purchaser agrees that they will pay and reimburse Facility Advocates for any and all reasonable attorney's fees which are incurred by Facility Advocates in the collection of amounts due and payable hereunder.
10. **INSURANCE:** Insurance coverage in excess of Facility Advocates' standard limits will be furnished when requested and required. No credit will be given or premium paid by Facility Advocates for insurance afforded by others.
11. **INDEMNITY:** The parties hereto agree to indemnify each other from any and all liabilities, claim, expenses losses or damages, including attorney's fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the indemnifying party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
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Proposal for



Nebraska City High School

It's a great day to be a Pioneer!

Nebraska City Public Schools
Original Mechanical Room
Heat Pump Loop Pumps and Cooling Tower Pumps
Install New Insulated Wiring Lugs

December 17, 2025

Confidential & Proprietary Proposal



Scope of Work: Remove wire nuts on (4) pumps and install new insulated lug connections to prevent wire nuts from melting.

- Isolate electrical power to (4) pumps.
- Remove existing wire nuts from pumps.
- Install new insulated lug connections.
- Reconnect power to pumps and check for proper connections and overall operation.
- All labor, material and freight are included

Exclusions:

- Temporary HVAC equipment or rental equipment

Clarifications:

- New parts have a lead time of 1 week at time of proposal.
- Work to be performed during normal working hours of 8:00 am thru 5:00 pm, Monday-Friday.
- Proposal does not include State and City sales tax.
- Proposal is valid for 30 days.

Pricing

Pricing..... \$1,228

ACCEPTANCE:

AGREEMENT IS SUBJECT TO CUSTOMER’S ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS AND IS VALID 30 DAYS FROM PROPOSAL DATE:

<i>Dave Raymond</i>	
Customer Acceptance	Dave Raymond
Printed Name	Principal
Title	
Purchase Order	12/7/2025
Acceptance Date	Signature Date

TERMS AND CONDITIONS

By accepting this proposal, purchaser agrees to be bound by the following terms and conditions.

1. **Performance.** Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances when Company performs the Services. Company may refuse to perform where working conditions could endanger property or put people at risk.
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3. **WARRANTY:** Facility Advocates warrants that the installation shall be free from defects in workmanship for one (1) year from the date of installation. Facility Advocates will repair installation defects at no charge to the customer. Any and all warranties upon any equipment shall be those of the manufacturer, subject to any limitations thereon. Facility Advocates will assist purchaser in any warranty claims mad to manufacturer. This warranty does not cover damage caused by misuse or negligence and does not apply to the equipment installed nor work done by others. This warranty shall be voided if the work performed by Facility Advocates is repaired by others or in any way abused, altered or misused or which has not been properly and seasonably maintained. THIS WARRANTY SHALL BE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A SPECIFIC PURPOSE.
4. **LIABILITY:** Facility Advocates shall not be liable for any special, indirect or consequential damages arising in any manner from the equipment or material furnished or the work performed pursuant to this agreement.
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10. **INSURANCE:** Insurance coverage in excess of Facility Advocates' standard limits will be furnished when requested and required. No credit will be given or premium paid by Facility Advocates for insurance afforded by others.
11. **INDEMNITY:** The parties hereto agree to indemnify each other from any and all liabilities, claim, expenses losses or damages, including attorney's fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the indemnifying party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
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Proposal for



Nebraska City High School

It's a great day to be a Pioneer!

Nebraska City Public Schools

Original Mech RM HWP-3 Seal Repair

December 17, 2025

Confidential & Proprietary Proposal



Scope of Work: Hot water pump #3 in the original mechanical room was found to be leaking from the seal during maintenance inspections.

- Isolate electrical power to pump.
- Remove pump and disassemble seal section.
- Replace with a new seal, sleeve and gaskets.
- Re-install pump and reconnect power.
- Start-up pump and check for proper operation/leaks.
- All labor, material and freight are included

Exclusions:

- Temporary HVAC equipment or rental equipment

Clarifications:

- New parts have a lead time of 1 week at time of proposal.
- Work to be performed during normal working hours of 8:00 am thru 5:00 pm, Monday-Friday.
- Proposal does not include State and City sales tax.
- Proposal is valid for 30 days.

Pricing

Pricing..... \$2,875

ACCEPTANCE:

AGREEMENT IS SUBJECT TO CUSTOMER’S ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS AND IS VALID 30 DAYS FROM PROPOSAL DATE:

<i>Dave Raymond</i>	
Customer Acceptance	Dave Raymond
Printed Name	Principal
Title	
Purchase Order	12/17/2025
Acceptance Date	Signature Date

TERMS AND CONDITIONS

By accepting this proposal, purchaser agrees to be bound by the following terms and conditions.

1. **Performance.** Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances when Company performs the Services. Company may refuse to perform where working conditions could endanger property or put people at risk.
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4. **LIABILITY:** Facility Advocates shall not be liable for any special, indirect or consequential damages arising in any manner from the equipment or material furnished or the work performed pursuant to this agreement.
5. **TAXES:** The price of this proposal does not include duties, sales, use, excise, or other similar taxes unless required by federal, state or local law. Purchaser shall pay in addition to the stated price, all taxes not legally required to be paid by Facility Advocates or, alternatively, shall provide Facility Advocates with acceptable tax exemption certificates. Facility Advocates shall provide purchaser with any tax payment certificate upon request and after completion and acceptance of the work.
6. **PERMITS & FEES:** The price of the proposal does not include any amount for local or state fees, permits, or drawings, unless otherwise indicated on the contract.
7. **DELAYS:** Facility Advocates shall not be liable for any delay in the performance of the work resulting from or attributed to acts or circumstances beyond Facility Advocates' control, including, but not limited to, acts of God, fire, riots, labor disputes, acts or omissions of the purchaser, owner or other contractors or delays caused by suppliers or subcontractors of FACILITY ADVOCATES, etc.
8. **COMPLIANCE WITH LAWS:** Facility Advocates shall comply with all applicable federal, state and local laws and regulations and shall obtain all temporary licenses and permits required for the prosecution of the work. This proposal does not include the amount for local or state permit fees or drawings, unless otherwise specified.
9. **ATTORNEY'S FEES:** Purchaser agrees that they will pay and reimburse Facility Advocates for any and all reasonable attorney's fees which are incurred by Facility Advocates in the collection of amounts due and payable hereunder.
10. **INSURANCE:** Insurance coverage in excess of Facility Advocates' standard limits will be furnished when requested and required. No credit will be given or premium paid by Facility Advocates for insurance afforded by others.
11. **INDEMNITY:** The parties hereto agree to indemnify each other from any and all liabilities, claim, expenses losses or damages, including attorney's fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the indemnifying party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
13. **ENTIRE AGREEMENT:** This proposal, upon acceptance, shall constitute the entire agreement between the parties and supersedes any prior representations or understandings.
14. **CHANGES:** No change or modification of any of the terms and conditions stated herein shall be binding upon Facility Advocates unless accepted by Facility Advocates in writing.
15. **LIEN NOTICE:** Upon acceptance of this proposal you will be sent the appropriate lien notice, if applicable. This lien notice will be for Facility Advocates' payment protect.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
FINANCIAL STATEMENTS
AUGUST 31, 2025



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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Nebraska City Public Schools District No. 111
Nebraska City, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements

in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements. The supplementary information on pages 26 - 45 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 26 - 30 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 26 - 30 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary schedules and notes on pages 31 - 45 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2025, on our consideration of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2025

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Regular instruction	12,604,858		3,945,940	(8,658,918)
Student support services	1,892,814	446,137		(1,446,677)
Instructional support	419,216			(419,216)
General administration	394,403			(394,403)
School administration	1,054,501			(1,054,501)
Central services	559,014			(559,014)
Operation and maintenance of plant	1,977,339			(1,977,339)
Student transportation	335,805		37,020	(298,785)
School Nutrition Program	891,351	269,478	538,259	(83,614)
Capital outlay	899,204			(899,204)
Debt service				
Principal	1,558,000			(1,558,000)
Interest	331,120			(331,120)
Loan repayment	435,962			(435,962)
Annual fees	471			(471)
Total governmental activities	23,354,058	715,615	4,521,219	(18,117,224)
General receipts				
Taxes				
Property taxes - general purpose				7,674,868
Property taxes - debt service				1,708,462
Motor vehicle taxes				920,682
Carline tax				12,044
Penalties and interest on taxes				33,300
Public power district sales tax				6,449
Other taxes				4,827
Other local receipts				753
County fines and license fees				122,966
State aid				4,686,159
Unrestricted federal and state grants				4,910,396

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General receipts (Continued)			
Interest			72,680
Other receipts			5,994
Total general receipts			20,159,580
Change in net position resulting from receipts and disbursements			2,042,356
NET POSITION, beginning of year			12,367,024
NET POSITION, end of year			14,409,380
ASSETS			
Cash and cash equivalents			12,272,399
Certificates of deposit			15,780
Cash at county treasurer			2,155,819
TOTAL ASSETS			14,443,998
LIABILITIES			
Payroll withholdings payable			34,618
NET POSITION			
Restricted for			
Capital projects			670,388
Debt services			3,325,593
School Nutrition Programs			484,006
Unrestricted			9,929,393
TOTAL NET POSITION			14,409,380

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other Governmental Funds	Reclassifications	Total Governmental Funds
	General Fund	Bond Fund			
RECEIPTS					
Taxes					
Property taxes - general purpose	7,226,450		448,418		7,674,868
Property taxes - debt service		1,535,038	173,424		1,708,462
Motor vehicle taxes	920,682				920,682
Carline tax	9,671	1,543	830		12,044
Penalties and interest on taxes	26,547	4,337	2,416		33,300
Public power district sales tax	5,284	842	323		6,449
Other taxes			4,827		4,827
Rental of school facilities	3,859				3,859
Local license fees	919				919
Other local receipts	753				753
County receipts	122,966				122,966
State receipts	11,414,401	182,551	328,993		11,925,945
Federal receipts	1,657,359		534,470		2,191,829
Sale of lunches and milk			269,478		269,478
Student activities			446,137		446,137
Interest income	6,981	53,224	12,475		72,680
Other nonrevenue receipts			1,216		1,216
Total receipts	21,395,872	1,777,535	2,223,007	_____	25,396,414
DISBURSEMENTS					
Regular instruction	12,604,858				12,604,858
Student support services	1,162,084		730,730		1,892,814
Instructional support	419,216				419,216
General administration	394,403				394,403
School administration	1,054,501				1,054,501

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other	Reclassifications	Total
	General Fund	Bond Fund	Governmental Funds		Governmental Funds
DISBURSEMENTS (Continued)					
Central services	559,014				559,014
Operation and maintenance of plant	1,977,339				1,977,339
Student transportation	335,805				335,805
School Nutrition Program			891,351		891,351
Capital outlay	856,458		42,746		899,204
Debt service					
Principal		1,285,000	273,000		1,558,000
Interest	4,985	304,184	21,951		331,120
Loan repayment	30,961		405,001		435,962
Bond issuance and other costs			471		471
Total disbursements	19,399,624	1,589,184	2,365,250	_____	23,354,058
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	1,996,248	188,351	(142,243)		2,042,356
NET CHANGE IN FUND BALANCES	1,996,248	188,351	(142,243)		2,042,356
FUND BALANCES, beginning of year	7,639,242	2,788,767	1,939,015	_____	12,367,024
FUND BALANCES, end of year	9,635,490	2,977,118	1,796,772	_____	14,409,380

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other		Total
	General Fund	Bond Fund	Governmental Funds	Reclassifications	Governmental Funds
ASSETS					
ASSETS					
Cash and cash equivalents	7,985,190	2,623,260	1,663,949		12,272,399
Certificates of deposit	15,780				15,780
Due from other funds		2,130	6,619	(8,749)	
County treasurer's balances	1,669,138	351,728	134,953		2,155,819
TOTAL ASSETS	9,670,108	2,977,118	1,805,521	(8,749)	14,443,998
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Payroll withholdings payable	34,618				34,618
Due to other funds			8,749	(8,749)	
Total liabilities	34,618		8,749	(8,749)	34,618
FUND BALANCES					
Restricted for					
Capital projects			670,388		670,388
Debt services		2,977,118	348,475		3,325,593
School Nutrition Program			484,006		484,006
Committed			283,873		283,873
Assigned	4,080,558		10,030		4,090,588
Unassigned	5,554,932				5,554,932
Total fund balances	9,635,490	2,977,118	1,796,772		14,409,380
TOTAL LIABILITIES AND FUND BALANCES	9,670,108	2,977,118	1,805,521	(8,749)	14,443,998

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS - AND STATEMENT OF CHANGES
 IN NET POSITION - MODIFIED CASH BASIS - FIDUCIARY FUNDS
 AUGUST 31, 2025

	Flex Benefit Fund
ASSETS	
Cash and cash equivalents	<u>45,418</u>
LIABILITIES	<u>- 0 -</u>
NET POSITION	
Restricted for employees, and others	<u>45,418</u>
NET POSITION, beginning of year	31,345
RECEIPTS	
Employee deductions	67,809
Interest	40
Total receipts	<u>67,849</u>
Disbursements	
Employee benefits	<u>53,776</u>
CHANGE IN NET POSITION	<u>14,073</u>
NET POSITION, end of year	<u>45,418</u>

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Meyer Memorial Fund
ADDITIONS	
Interest	<u>11,395</u>
DEDUCTIONS	
Scholarships/loans	(11,390)
Transfer out	<u>(258,348)</u>
Total deductions	<u>(269,738)</u>
CHANGE IN NET POSITION	(258,343)
NET POSITION, beginning of year	<u>258,343</u>
NET POSITION, end of year	<u><u> </u></u>

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska (the District).

Reporting Entity

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's Board (the Board) of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

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

The District reports the following major governmental funds:

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

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

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

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

The District reports the following nonmajor governmental funds:

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

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

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

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund disbursements for the purpose of this fund are not allowed.

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activities reported in this fund are the receipts and disbursements of driver's education.

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, should show the payment for services to a cooperative in their General Fund.

The District reports the following fiduciary funds:

Meyer Memorial Fund - This scholarship fund consists of funds received from an estate which are restricted for the purpose of assisting Nebraska City High School graduates in obtaining additional training or education beyond high school. Only the income may be distributed annually. As these funds are restricted as to use, they have been included as fiduciary funds of the District.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Flex Benefit Fund - The Flex Benefit Fund is established to facilitate the funding and operation of the District's cafeteria plan which is an Internal Revenue Code Section 125 Plan used by employees to fund medical and dependent care reimbursements on a pretax basis.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (GAAP) as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

Taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

If the District utilized GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund and the deficit fund balance of the Student Fee Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education expenditure limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Use of Estimates

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

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. There was no effect on the financial statements other than note disclosures. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

GASB Statement 96, *Subscription-based Information Technology Arrangements* provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria, the arrangements including commitments to maturity are disclosed.

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

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

Governmental activities	12,288,179
Fiduciary funds	<u>45,418</u>
Total cash and investments	<u><u>12,333,597</u></u>

The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	12,317,817
Certificates of deposit	<u>15,780</u>
Total cash and investments	<u><u>12,333,597</u></u>

Maturities of certificates of deposit are as follows:

1 year	<u><u>15,780</u></u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by GASB Statement 3, the District had no investments as of August 31, 2025.

NOTE 3. RETIREMENT PLAN

Plan Description

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$986,525.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$10,768,624. Total covered payroll was \$10,271,937. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Direct Placement

In June 2017, the District signed a promissory note with Arbor Bank for the purpose of a new central office building purchase and remodel in the amount of \$964,750, due September 2024, bearing an interest rate of 3.00%. Monthly payments of \$4,597 are required on

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Direct Placement (Continued)

the note, with a balloon payment of \$404,471 due on September 1, 2024. Principal and interest are paid by the Building Fund. The final payment on this loan was made during the year and the remaining balance at August 31, 2025, was \$- 0 -.

In June 2024, the District signed a promissory note with American National Bank for the purpose of HVAC and lighting upgrades in the amount of \$500,000, due June 2039, bearing an interest rate of 1.01%. Monthly payments of \$2,996 are required on the note, with principal and interest being paid by the General Fund. The balance at August 31, 2025, was \$463,631.

The following is a summary of long-term direct placements debt transactions for the year ended August 31, 2025:

Total long-term direct placement debt payable, September 1, 2024	899,593
Direct placement bond and loan payments	<u>(435,962)</u>
Total long-term direct placement debt payable, August 31, 2025	<u>463,631</u>

The principal and interest maturities of direct placement debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2025	<u>463,631</u>	<u>33,483</u>	<u>497,114</u>

Public Offerings

In December 2010, the District issued \$200,000 of Qualified School Construction Bonds, Series 2010, for the purpose of constructing additions to the existing high school and Hayward Elementary buildings and constructing a new Northside Elementary facility. Interest ranging from 4.600% - 6.350% is due semi-annually. The remaining balance on these bonds was paid off during the year and the balance at August 31, 2025, was \$- 0 -.

In April 2017, the District issued the Limited Tax Building Improvement Bonds, Series 2017, for the purpose of a new central office building purchase and remodel. These bonds were issued for \$408,000. Interest ranging from 1.700% - 2.600% is due semi-annually. Principal and interest are paid by the QCPUF. The balance at August 31, 2025, was \$133,000.

In June 2019, the District issued the Limited Tax Building Improvement Bonds, Series 2019, for the purpose of building renovation. These bonds were issued for \$360,000. Interest ranging from 1.275% - 4.500% is due semi-annually. Principal and interest are paid by the QCPUF. The balance August 31, 2025, was \$333,000.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

In September 2020, the District issued the General Obligation Refunding Bonds, Series 2020, for the purpose of a call of the 2012A General Obligation Bonds and the 2013 General Obligation Bonds. These bonds were issued for \$6,030,000. Interest ranging from 0.500% - 1.650% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2025, was \$2,855,000.

In December 2020, the District issued the Limited Tax Refunding Bonds, Series 2020, for the purpose of a call of the 2015 Limited Tax Refunding Bonds. These bonds were issued for \$1,310,000. Interest ranging from 0.400% - 1.150% due semi-annually. Principal and interest are paid by the QCPUF. The balance at August 31, 2025, was \$680,000.

In November 2021, the District issued the General Obligation Refunding Bonds, Series 2021A for the purpose of making final debt service payments on the refunded Series 2016, Series 2017, and Series 2020 General Obligation Bonds. These bonds were issued for \$1,140,000. Interest ranging from 0.400% - 1.700% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2025, was \$945,000.

In December 2021, the District issued the General Obligation Refunding Bonds, Series 2021B for the purpose of a call of the 2016 General Obligation Bonds. These bonds were issued for \$9,515,000. Interest ranging from 0.350% - 2.000% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2025, was \$8,420,000.

In February, 2022, the District issued the General Obligation Refunding Bonds, Series 2022 for the purpose of a call of the 2017 General Obligation Bonds. These bonds were issued for \$6,480,000. Interest ranging from 0.650% - 2.000% is due semi-annually. Principal and interest are paid by the Bond Fund. The balance at August 31, 2025, was \$6,015,000.

The following is a summary of long-term public offering debt transactions for the year ended August 31, 2025:

Total long-term public offering debt payable, September 1, 2024	20,939,000
Public offering bond and loan payments	<u>(1,558,000)</u>
Total long-term public offering debt payable, August 31, 2025	<u>19,381,000</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

The principal and interest maturities of public offering debt are as follows:

Years Ending August 31,	Principal	Interest	Total
2026	1,573,000	309,491	1,882,491
2027	1,658,000	294,450	1,952,450
2028	1,749,000	275,701	2,024,701
2029	1,839,000	252,729	2,091,729
2030	1,957,000	221,345	2,178,345
2031 - 2035	<u>10,605,000</u>	<u>540,714</u>	<u>11,145,714</u>
	<u>19,381,000</u>	<u>1,894,430</u>	<u>21,275,430</u>

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Origination Date	Term	Payment Amount	Balance August 31, 2025
Copy machines	5/1/2021	60 months	1,642	13,136
Fax lines	5/1/2021	60 months	82	656

Nine copy machines and five fax lines were leased from Capital Business Systems beginning in May 2021, for a term of 60 months. The leases are renewable and the District will not acquire the equipment at the end of the lease term. Monthly payments are \$1,642 and \$82, respectively. There are no other contingent or sublease rentals related to the leases.

Future lease payments under the agreements are as follows:

Years ended August 31,	
2026	<u>13,792</u>

NOTE 6. LINE OF CREDIT

The District has one line of credit with Commercial State Bank for the purposes of meeting cash flow requirements of the District. The maximum borrowing capacity is \$1,750,000, bearing interest at a rate of 6.00%. The balance of the line of credit was \$- 0 - at August 31, 2025.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. FEDERAL AWARD PROGRAMS

The District received funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past 3 fiscal years.

NOTE 9. TERMINATION BENEFITS

The District may offer a Voluntary Separation Program for certificated teaching staff. To be eligible, employees must submit a written application and receive approval by the Board. Employees are required to be at least 55 years of age prior to the first day of the District's fiscal year following the application; must have 20 or more years of credited service in the District; be within the first four years of eligibility based on the age and service requirement; and meet any other criteria established by the Board of Education at the regular December meeting. The benefit shall be paid in two equal payments unless Medicare eligibility requires an accelerated payment. The first payment shall be made in September of the calendar year of the teacher's resignation, with the remaining payments made in September of the following calendar year. The District will pay the benefit to a non-elective 403(b) fixed annuity. All payments shall be paid within five years after the voluntary termination of employment or prior to the employee becoming eligible for Medicare, whichever occurs first.

Disbursements under these plans are recognized in the governmental funds as the incentive and insurance benefits are incurred. During the year ended August 31, 2025, \$105,000 was expended to early retirees.

NOTE 10. INTERFUND ACTIVITY

Interfund balances for the year consisted of the following:

QCPUF to the Special Building Fund	<u>6,619</u>
QCPUF to the Bond Fund	<u>2,130</u>

Interfund transfers for the year consisted of the following:

Student Fee Fund to the Activities Fund	<u>5,219</u>
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NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 11. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Nebraska City, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years.

The incremental taxes, including the District's share, are returned to the developer, effectively rebating the taxes on the increased valuation. Information relevant to the tax abatements impacting the District for the year ending August 31, 2025, is as follows:

Total TIF valuation 2024	13,377,785
District's total levy (per \$100 valuation)	0.909893
District share of tax abatement	121,724

NOTE 12. RELATED PARTY TRANSACTIONS

During the year ended August 31, 2025, the District closed out the Meyer Memorial Scholarship Fund, which had been reported in the District's fiduciary funds. Upon closure, the remaining balance of \$258,348 was transferred to the NCHS Alumni Foundation, a related but legally separate not-for-profit organization. The District no longer administers this scholarship activity.

NOTE 13. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

During the year ended August 31, 2025, the District entered into a seven-year subscription-based information technology arrangement with Savvas Learning Company for digital curriculum access. The total cost of \$72,961 was paid in full during the year for the entire subscription period ending in May 2032. No additional payments are required in future years unless the agreement is renewed or extended.

NOTE 14. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 3, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2025

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	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	7,226,450				7,226,450
Carline tax	9,671				9,671
Public power district sales tax	5,284				5,284
Penalties and interest on taxes	26,547				26,547
Motor vehicle taxes	920,682				920,682
Interest		6,484	497		6,981
Rental of school facilities	3,859				3,859
Local license fees and fines	919				919
Other local receipts	753				753
County sources	122,966				122,966
State sources	11,414,401				11,414,401
Federal sources	1,657,359				1,657,359
Total receipts	<u>21,388,891</u>	<u>6,484</u>	<u>497</u>	<u> </u>	<u>21,395,872</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Regular instruction	12,058,177			546,681	12,604,858
Student support services	1,162,084				1,162,084
Instructional support	419,216				419,216
General administration	394,403				394,403
School administration	1,054,501				1,054,501
Central services	809,014			(250,000)	559,014
Operation and maintenance of plant	2,227,339			(250,000)	1,977,339
Student transportation	335,805				335,805
State programs	239,486			(239,486)	
Debt services	35,946				35,946
Federal programs	1,107,195			(1,107,195)	
Capital outlay		856,458			856,458
Total disbursements	<u>19,843,166</u>	<u>856,458</u>	<u> </u>	<u>(1,300,000)</u>	<u>19,399,624</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,545,725	(849,974)	497	1,300,000	1,996,248
OTHER FINANCING SOURCES (USES)					
Transfers		1,300,000		(1,300,000)	
NET CHANGE IN FUND BALANCES	1,545,725	450,026	497		1,996,248
FUND BALANCE, beginning of year	<u>4,009,207</u>	<u>3,614,752</u>	<u>15,283</u>		<u>7,639,242</u>
FUND BALANCE, end of year	<u>5,554,932</u>	<u>4,064,778</u>	<u>15,780</u>		<u>9,635,490</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

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	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
RECEIPTS							
Taxes							
Property taxes - general purpose			448,418				448,418
Property taxes - debt service				173,424			173,424
Carline tax			598	232			830
Penalties and interest on taxes			1,752	664			2,416
Public power district sales tax			323				323
Other taxes			4,701	126			4,827
State receipts		3,789	234,120	91,084			328,993
Federal receipts		534,470					534,470
Sale of lunches and milk		269,478					269,478
Student activities	445,068				1,069		446,137
Interest income	11,395		507	573			12,475
Other nonrevenue receipts						1,216	1,216
Total receipts	<u>456,463</u>	<u>807,737</u>	<u>690,419</u>	<u>266,103</u>	<u>1,069</u>	<u>1,216</u>	<u>2,223,007</u>
DISBURSEMENTS							
Regular instruction							
Student support services	728,378				2,352		730,730
School Nutrition program		891,351					891,351
Capital outlay			42,746				42,746
Debt service							
Principal				273,000			273,000
Interest			705	21,246			21,951
Loan repayment			405,001				405,001
Annual fees				471			471
Total disbursements	<u>728,378</u>	<u>891,351</u>	<u>448,452</u>	<u>294,717</u>	<u>2,352</u>		<u>2,365,250</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(271,915)</u>	<u>(83,614)</u>	<u>241,967</u>	<u>(28,614)</u>	<u>(1,283)</u>	<u>1,216</u>	<u>(142,243)</u>
OTHER FINANCING SOURCES (USES)							
Transfers	<u>5,219</u>				<u>(5,219)</u>		
NET CHANGE IN FUND BALANCES	<u>(266,696)</u>	<u>(83,614)</u>	<u>241,967</u>	<u>(28,614)</u>	<u>(6,502)</u>	<u>1,216</u>	<u>(142,243)</u>
FUND BALANCES, beginning of year	<u>550,569</u>	<u>567,620</u>	<u>428,421</u>	<u>377,089</u>	<u>16,532</u>	<u>(1,216)</u>	<u>1,939,015</u>
FUND BALANCES, end of year	<u>283,873</u>	<u>484,006</u>	<u>670,388</u>	<u>348,475</u>	<u>10,030</u>		<u>1,796,772</u>
ASSETS							
ASSETS							
Cash and cash equivalents	283,873	484,006	566,752	319,288	10,030		1,663,949
Due from other funds			6,619				6,619
County treasurer's balances			<u>97,017</u>	<u>37,936</u>			<u>134,953</u>
TOTAL ASSETS	<u>283,873</u>	<u>484,006</u>	<u>670,388</u>	<u>357,224</u>	<u>10,030</u>		<u>1,805,521</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Total
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to other funds				8,749			8,749
FUND BALANCES							
Restricted for							
Capital projects			670,388				670,388
Debt services				348,475			348,475
School Nutrition Program		484,006					484,006
Committed	283,873						283,873
Assigned					10,030		10,030
Total fund balances	283,873	484,006	670,388	348,475	10,030		1,796,772
TOTAL LIABILITIES AND FUND BALANCES	283,873	484,006	670,388	357,224	10,030		1,805,521

See accompanying notes to financial statements.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>4,009,207</u>
RECEIPTS		
Local sources		
Taxes		
1100 Property taxes - general purpose	10,695,000	7,226,450
1115 Carline tax	10,000	9,671
1120 Public power district sales tax	5,800	5,284
1125 Motor vehicle taxes	890,000	920,682
1140 Penalties and interest on taxes		26,547
1910 Rental of school facilities		3,859
1911 Local license fees and fines	1,150	919
1990 Other local receipts	2,000	753
Total local sources	<u>11,603,950</u>	<u>8,194,165</u>
County sources		
2110 County fines and license fees	140,000	121,788
2130 Other county receipts		1,178
Total county sources	<u>140,000</u>	<u>122,966</u>
State sources		
3110 State aid	4,686,159	4,686,159
3120 Special education	2,235,000	2,281,422
3125 Special education transportation	35,000	37,020
3130 Homestead exemption		339,267
3131 Property tax credit		3,457,665
3180 Pro-rate motor vehicle	30,000	25,048
3400 State apportionment	270,000	537,158
3535 High ability learners	9,000	7,159
3540 State early childhood		31,558
3551 Career education	8,551	8,551
3990 Other state receipts	42,551	3,394
Total state sources	<u>7,316,261</u>	<u>11,414,401</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources		
4418		10,728
4505		
IDEA Part B, PEaK projects		
Title I, Part A: ESSA Basic Programs		
Operated by Local Educational Agencies	400,000	511,277
4509		
Title II, Part A: ESSA Supporting Effective Instruction		
Instruction		116,628
4516		
IDEA preschool (619) base/IDEA		
enrollment poverty (619) allocation		7,060
4518		
IDEA Part B (611) base enrollment/		
poverty allocation	400,000	412,392
4521		
IDEA proportionate share		54,325
4530		
Other federal noncategorical receipts	150,000	120,265
4531		
Title IV, Part B: ESSA 21st Century		
Community Learning Centers	170,000	181,957
4708		
Medicaid in Public Schools (MIPS)	35,000	103,814
4709		
Medicaid Administrative Activities (MAAPS)	40,000	23,454
4969		
Title IV, Part A: SSAE Student Support		
and Academic Enrichment Grant		24,300
4988		
American Rescue Plan - expanded learning		
collaborative summer school (ARP ESSER III)		26,858
4994		
American Rescue Plan - homeless children		
and youth II		1,696
4998		
Elementary and Secondary School Emergency		
Relief (ESSER III - ARP)		62,605
Total federal sources	<u>1,195,000</u>	<u>1,657,359</u>
Total receipts	<u>20,255,211</u>	<u>21,388,891</u>
TOTAL FUNDS AVAILABLE		<u>25,398,098</u>

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

		Original and Final Budget	Actual
DISBURSEMENTS			
Instruction			
1100	Regular instruction	9,331,410	6,337,487
1150	Limited English proficiency		405,210
1160	Poverty programs		2,508,203
1190	Early childhood educational programs		290,611
1200	Special education programs	2,836,250	2,498,627
1295	Special education instructional programs - unified sports		714
1300	Summer school	20,455	17,325
Support services - student		1,113,790	
2120	Guidance services		303,185
2130	Health services		84,289
2141	Psychological services - SPED school age		239,004
2151	Speech pathology and audiology services - SPED school age		280,121
2152	Speech pathology and audiology services - SPED ages 3 - 5		35,089
2153	Speech pathology and audiology services - SPED ages 0 - 2		22,403
2161	Occupational therapy - related services - SPED school age		219
2171	Physical therapy - related services - SPED school age		56,953
2173	Physical therapy - related services - SPED ages 0 - 2		2,370
2181	Visually impaired - related services - SPED school age		3,306
2190	Support services - other		135,145
Support services - instruction		449,865	
2212	Instruction and curriculum		141,223
2214	Implementation of standards		14,863
2220	Library/media services		158,130
2290	Other		105,000

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Support services - general administration			
2310	Board of Education	129,000	63,302
2320	Executive administration	334,625	331,101
Support services - school administration			
2410	Office of the Principal	1,091,200	1,054,501
Central services			
2510	Fiscal services		253,277
2580	Administration technology services		555,737
Operation and maintenance of plant			
2610	Operations of buildings	2,146,350	1,130,708
2620	Maintenance of buildings		1,004,860
2630	Care and upkeep of grounds		24,916
2640	Care and upkeep of equipment		12,358
2650	Vehicle operation and maintenance (other than student transportation vehicles)	100,000	22,793
2670	Operation and maintenance of plant - safety		31,704
Student transportation			
2710	Vehicle operation - regular education	383,925	302,347
2712	Vehicle operation - school age SPED		32,820
2730	Vehicle servicing and maintenance - regular education		257
2732	Vehicle servicing and maintenance - school age SPED		381
State programs			
3535	High ability learners		4,012
3540	State early childhood		26,923
3551	Career education		8,551
3552	School safety and security act		200,000
5000	Debt services	40,000	35,946
Federal programs			
6200	Title I, Part A: ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies	1,331,872	373,116
6310	Title II, Part A: ESEA/ESSA Supporting Effective Instruction		66,077
6406	IDEA preschool (619) base allocation		8,379

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs (Continued)		
6408		335,640
		38,979
6412		20,438
6418		600
6700		170,000
6968		93,966
6990		
8000	2,199,623	
Transfers	<u>22,480,211</u>	<u>19,843,166</u>
Total disbursements		
FUND BALANCE, end of year		<u>5,554,932</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		3,920,412
County treasurers		1,669,138
Payroll withholdings payable		<u>(34,618)</u>
TOTAL FUND BALANCE		<u>5,554,932</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,614,752</u>
RECEIPTS		
Interest	2,500	6,484
Transfer - General Fund (as disbursed from the General Fund)	<u>500,000</u>	<u>1,300,000</u>
	<u>502,500</u>	<u>1,306,484</u>
TOTAL FUNDS AVAILABLE		<u>4,921,236</u>
DISBURSEMENTS		
Capital outlay	<u>4,146,231</u>	<u>856,458</u>
FUND BALANCE, end of year		<u>4,064,778</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>4,064,778</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>15,283</u>
RECEIPTS		
Interest	<u>350</u>	<u>497</u>
TOTAL FUNDS AVAILABLE		<u>15,780</u>
DISBURSEMENTS		
Transfers to General Fund	<u>15,481</u>	<u> </u>
FUND BALANCE, end of year		<u>15,780</u>
ANALYSIS OF FUND BALANCE		
Cash		
Certificates of deposit		<u>15,780</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>550,569</u>
RECEIPTS		
Interest		11,395
Meyer Memorial Fund	230,000	
Transfer - Student Fee Fund		5,219
Activities receipts	<u>500,000</u>	<u>445,068</u>
Total receipts	<u>730,000</u>	<u>461,682</u>
TOTAL FUNDS AVAILABLE		<u>1,012,251</u>
DISBURSEMENTS		
Meyer Memorial Fund	230,000	286,738
Other expenses	<u>1,094,249</u>	<u>728,378</u>
Total disbursements	<u>1,324,249</u>	<u>1,015,116</u>
FUND BALANCE, end of year		<u>283,873</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>283,873</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>567,620</u>
RECEIPTS		
Sale of lunches and milk	250,000	269,478
State reimbursement	8,500	3,789
Federal reimbursement	<u>600,000</u>	<u>534,470</u>
Total receipts	<u>858,500</u>	<u>807,737</u>
TOTAL FUNDS AVAILABLE		<u>1,375,357</u>
DISBURSEMENTS		
Food and supplies	1,368,401	848,835
Equipment purchases	40,000	36,720
Other expenses		5,796
Total disbursements	<u>1,408,401</u>	<u>891,351</u>
FUND BALANCE, end of year		<u>484,006</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>484,006</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,788,767</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,705,253	1,535,038
Carline tax	1,500	1,543
Penalties and interest on taxes		4,337
Other taxes		842
Homestead exemption		54,094
Property tax credit		124,768
Pro-rate motor vehicle	3,800	3,689
Interest	<u>45,000</u>	<u>53,224</u>
Total receipts	<u>1,755,553</u>	<u>1,777,535</u>
TOTAL FUNDS AVAILABLE		4,566,302
DISBURSEMENTS		
Principal payments	4,535,502	1,285,000
Interest payments		304,184
Total disbursements	<u>4,535,502</u>	<u>1,589,184</u>
FUND BALANCE, end of year		<u>2,977,118</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		2,623,260
Due from other funds		2,130
County treasurers		<u>351,728</u>
TOTAL FUND BALANCE		<u>2,977,118</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>428,421</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	655,000	448,418
Carline tax	500	598
Penalties and interest on taxes		1,752
Other taxes		4,701
Homestead exemption		20,778
Property tax credit		211,752
Public power district sales tax	350	323
Pro-rate motor vehicle	1,200	1,590
Interest	<u>500</u>	<u>507</u>
Total receipts	<u>657,550</u>	<u>690,419</u>
TOTAL FUNDS AVAILABLE		<u>1,118,840</u>
DISBURSEMENTS		
Capital outlay	558,022	42,746
Loan repayment	410,000	405,001
Interest		705
Total disbursements	<u>968,022</u>	<u>448,452</u>
FUND BALANCE, end of year		<u>670,388</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		566,752
Due from other funds		6,619
County treasurers		<u>97,017</u>
TOTAL FUND BALANCE		<u>670,388</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>377,089</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	255,000	173,424
Carline tax	100	232
Penalties and interest on taxes		664
Other taxes		126
Homestead exemption		8,089
Property tax credit		82,435
Pro-rate motor vehicle		560
Interest	<u>450</u>	<u>573</u>
Total receipts	<u>255,550</u>	<u>266,103</u>
TOTAL FUNDS AVAILABLE		<u>643,192</u>
DISBURSEMENTS		
Bond principal	255,000	273,000
Bond interest payments		21,246
Annual fees		471
Building and site improvement	<u>388,409</u>	
Total disbursements	<u>643,409</u>	<u>294,717</u>
FUND BALANCE, end of year		<u>348,475</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		319,288
Due to other funds		(8,749)
County treasurers		<u>37,936</u>
TOTAL FUND BALANCE		<u>348,475</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>16,532</u>
RECEIPTS		
Activities receipts	<u>35,000</u>	<u>1,069</u>
TOTAL FUNDS AVAILABLE		<u>17,601</u>
DISBURSEMENTS		
Transfer to Activities Fund		5,219
Extracurricular activity fees	<u>50,925</u>	<u>2,352</u>
	<u>50,925</u>	<u>7,571</u>
FUND BALANCE, end of year		<u>10,030</u>
ANALYSIS OF FUND BALANCE		
Cash		
Checking and savings accounts		<u>10,030</u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
 NEBRASKA CITY, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>(1,216)</u>
RECEIPTS		
Miscellaneous receipts	<u> </u>	<u>1,216</u>
TOTAL FUNDS AVAILABLE		<u> </u>
DISBURSEMENTS	<u> </u>	<u> </u>
FUND BALANCE, end of year		<u> </u>
ANALYSIS OF FUND BALANCE		
Due to other funds		<u> </u>

See accompanying notes to budgetary schedules.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Reconciliation

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

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

Net change in fund balance - financial reporting basis	
General Fund	<u>1,996,248</u>
Receipts - budgetary basis	
General Fund	21,388,891
Depreciation Fund	1,306,484
Employee Benefit Fund	497
Disbursements - budgetary basis	
General Fund	(19,843,166)
Depreciation Fund	<u>(856,458)</u>
Receipts under disbursements - budgetary basis	<u>1,996,248</u>



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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Nebraska City Public Schools District No. 111
Nebraska City, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's basic financial statements, and have issued our report thereon dated November 3, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nebraska City Public Schools District No. 111, Nebraska City, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 3, 2025

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-001 FINANCIAL REPORTING PROCESSES

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

Condition and Context

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

The District has a limited number of personnel and has requested the auditors prepare the financial statements and related notes to the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

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

Recommendation

The District should carefully review the draft financial statements including disclosures and understand the relationship to the underlying data. All proposed auditor adjustments should be understood and approved by the District.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures. The District reviews such financial statements, approved all auditor adjustments, and uses other procedures deemed necessary to determine the financial statements and related note disclosures were fairly presented.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-002 SEGREGATION OF DUTIES

Criteria

Internal control should be in place to ensure proper segregation of duties.

Condition and Context

Due to the size of the District, there is limited segregation of duties over bookkeeping, billing, and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions.

Cause

The District has a limited number of personnel involved in accounting functions.

Potential Effect

Inadequate segregation of duties could lead to misappropriation of assets or to improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls and make improvements where possible to ensure proper segregation of duties.

Views of Responsible Officials and Planned Corrective Action

The Board of Education reviews and approves all disbursements, and the District institutes reviews where deemed necessary. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements to its internal control system.

NEBRASKA CITY PUBLIC SCHOOLS DISTRICT NO. 111
NEBRASKA CITY, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2024-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2025-001.

2024-002 SEGREGATION OF DUTIES

There were no changes in the period-end financial reporting process. See current year finding 2025-002.

DEPOSITORY BOND - NEBRASKA CITY, NEBRASKA

Arbor Bank

KNOW ALL MEN BY THESE PRESENTS:

That the Arbor Bank of Nebraska City, Nebraska, has deposited with Brenda Wieckhorst, Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the sum of Seventeen million five hundred eighty-eight thousand and no/100 dollars in bonds (see Order of Approval attached), to be held by said Treasurer in joint custody, for the purpose of securing said School District against any loss or damage on account of the Nebraska City School District depositing in said Bank public funds of said School District, said amount not to exceed Seventeen million five hundred eighty-eight thousand and no/100 dollars. 17,588,000.00,

THEREFORE, the said Bank, in consideration of the deposits of certain of the monies of the Nebraska City School District for safe keeping with and in the Arbor Bank of Nebraska City, Nebraska, the amount whereof shall be subject to withdrawal or diminution by the Treasurer of said School District as the requirements of said School District shall demand, and which amount may be increased or decreased as the said Treasurer may determine.

NOW, THEREFORE, if the said Arbor Bank of Nebraska City, Nebraska, shall at the end of every month render to the Treasurer of said School District of Nebraska City and the Board of said School District, a statement in duplicate showing the several daily balances of the School District monies held by it during the month next preceding and the accretion thereto, and how the same has been credited, and shall well and truly keep all said sums of money so deposited or to be deposited as aforesaid subject to the check and order of the Treasurer of said School District and shall pay over the same and each and every part thereof upon the written demand of the said Treasurer, and shall in all respects save and keep the people of the School District of Nebraska City, and the Treasurer harmless and indemnified for and by reason of the making of said deposit or deposits; and shall generally do and perform whatever may be required by the provisions of the laws of the State of Nebraska in respect to said deposits and the trust thereby reposed in such depository and for its faithful discharge, then in that event, the bonds hereby pledged for the security of the money aforesaid shall be returned to the Arbor Bank of Nebraska City, Nebraska.

If the said Arbor Bank of Nebraska City, Nebraska, does not fully comply with the terms of this agreement, or fails or neglects to do any of the things herein required and the School District suffers damages by such failure or neglect of said Arbor Bank of Nebraska City, Nebraska, in performing its obligations under this agreement, then in that event, the Treasurer is hereby authorized to sell and dispose of so much of the bonds herein pledged, at public or private sale as will reimburse the School District for any and all damages suffered on account of the failure or neglect of said Bank in any particular, to carry out the terms of this agreement.

This agreement will remain in full force for the period ending January 1, 2027.

This agreement may be terminated at the option of said Bank at any time.

IN WITNESS WHEREOF, the said Arbor Bank of Nebraska City, Nebraska, has caused this agreement to be executed in its corporate name by its President and Cashier and its Corporate Seal hereto affixed, and the people of the School District of Nebraska City, Nebraska, but its Treasurer and approved by the Board of Education of said city.

NEBRASKA CITY SCHOOL DISTRICT

By: Brenda Wieckhorst
Treasurer

Arbor Bank

By: Charles A. Wiest
President
By: [Signature]
Cashier

ORDER OF APPROVAL

_____ WHEREAS, the Arbor Bank of Nebraska City, Nebraska, has deposited with the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the following described securities, to-wit:

As Attached

for the purpose of becoming a depository under the law, of the funds of the Nebraska City School District, and

WHEREAS, said Board Members have examined said bonds and find them worth at least their face value and find said bonds to be of the character required by the Statutes of Nebraska to be deposited with a Treasurer by a Bank, for the purpose becoming a depository.

NOW, THEREFORE, said Board Members hereby in all things approve said bonds and consent that the Treasurer may receive them in lieu of the bond required by Statute.

DATE 1-12-2026

NEBRASKA CITY SCHOOL DISTRICT

By: BOARD OF EDUCATION

ATTEST:

Secretary

RECEIPT

In Re: Depository Bond of
Arbor Bank

Received from the Arbor Bank of Nebraska City, Nebraska, the following securities, to-wit

As Attached.

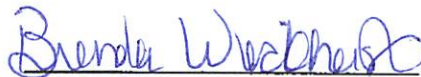
Said securities having been deposited with me as Treasurer of the Nebraska City School District, Nebraska City, Nebraska for the purpose of indemnifying the School District against any loss or damage on account of said Bank becoming a depository for the monies of the Nebraska City School District to the amount of (Seventeen million five hundred eighty-eight thousand and no/100 dollars, 17,588,000.00), under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943.

It is understood, however, that said securities are to be placed in the FNB Bank in Omaha, for safekeeping. The said FNB Bank in Omaha issuing to the Treasurer of the Nebraska City School District its receipt therefor.

FNB Bank in Omaha, as a place for safe keeping of said securities that the Treasurer of the School District shall not be responsible for any loss of said securities or the coupons thereon as long as he shall leave them in said depository for safe keeping.

It is further agreed and understood that the said Arbor Bank of Nebraska City, Nebraska, will deliver said securities to FNB Bank in Omaha, and also at the proper time will receive the return of said securities at the Arbor Bank without cost to the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, and that the said Arbor Bank of Nebraska City, Nebraska, will pay all costs and expenses and charges, if any, to the said FNB Bank in Omaha, for the safe keeping of said bonds.

It is further understood and agreed that should it be necessary for the Treasurer of the School District under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943, to withdraw said bonds from the said FNB Bank in Omaha or in case the said Arbor Bank of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, that the said securities shall only be surrendered by the FNB Bank in Omaha on joint receipt signed by the Treasurer of the Nebraska City School District, Nebraska, City, Nebraska, and the Arbor Bank.



Treasurer, Nebraska City School
District, Nebraska City, Nebraska

The Arbor Bank of Nebraska City, Nebraska, hereby agrees to the above stipulations and conditions.

ATTEST:

Arbor Bank

By: Charles A. Wiest
President

By: Gloria Turner
Cashier

Investment Portfolio Pledged Securities

Arbor Bank
Omaha, NE

InTrader (pledged)
Last : 11/30/2025
As-of: 12/31/2025
5555 31600042

Sec ID Loc	Ticket	Security Description Line 1 Security Description Line 2	Safekeeping Agent Rate	Maturity	Grp	Original Face S & P Par/Curr Face Moody	Priced Pledged	Book Value Market Value
PLEGDED TO: neb25 NEBRASKA CITY SCH DIST #111								
3137HBCH5		FHLMC REMIC SERIES K-F161	SECURITY HELD AT FNB OMAHA			1,128,000.00	12/26/2025	790,528.72
OMA	367000807	20331025 FLT	4.90185	10/25/2033	060	788,051.76	05/31/2024	790,412.13
3137HBPH1		FHLMC REMIC SERIES K-J49	SECURITY HELD AT FNB OMAHA			500,000.00	12/26/2025	454,683.00
OMA	367000941	20310127 FLT	4.80185	01/27/2031	060	453,589.66	05/31/2024	454,699.96
3136AFML5		FNMA REMIC TRUST 2013-77	SECURITY HELD AT FNB OMAHA			1,425,000.00	12/26/2025	709,774.98
OMA	366000909	20430725 3.00000	3	07/25/2043	063	793,679.67	05/30/2025	722,878.36
3136B5C86		FANNIE MAE REMIC TRUST 2019-48	SECURITY HELD AT FNB OMAHA			2,000,000.00	12/26/2025	965,945.98
OMA	370002915	20490925 3.50000	3.5	09/25/2049	063	1,068,109.34	05/30/2025	986,506.00
3136BBCL4		FNMA REMIC TRUST 2020-57	SECURITY HELD AT FNB OMAHA			1,700,000.00	12/26/2025	848,540.58
OMA	370001838	20430525 2.00000	2	05/25/2043	063	898,849.94	05/30/2025	858,527.44
3136BGUM1		FNMA REMIC TRUST 2021-61	SECURITY HELD AT FNB OMAHA			1,700,000.00	12/26/2025	1,001,939.17
OMA	370003150	20510425 1.50000	1.5	04/25/2051	063	1,181,877.74	05/30/2025	1,030,495.75
3136BQU49		FNMA REMIC TRUST 2024-8	SECURITY HELD AT FNB OMAHA			750,000.00	12/26/2025	484,437.42
OMA	367000940	20540325 FLT	4.92419	03/25/2054	063	483,186.38	02/27/2025	485,414.11
3136AAPP4		FNMA REMIC TRUST 2012-132	SECURITY HELD AT FNB OMAHA			5,500,000.00	12/26/2025	356,891.67
OMA	316025598	20411225 1.75000	1.75	12/25/2041	067	368,227.92	02/15/2023	350,892.82
3137FBNV4		FHLMC REMIC SERIES 4731	SECURITY HELD AT FNB OMAHA			1,130,000.00	12/26/2025	153,879.05
OMA	352005772	3.00% 10/15/2045	3	10/15/2045	067	150,216.98	10/28/2021	147,983.94
83164M7J2		SBA PC VAR QTRLY ADJ	SECURITY HELD AT FNB OMAHA			1,000,000.00	12/26/2025	177,338.51
OMA	307019050	7.625 20311225	7.375	12/25/2031	080	171,181.64	04/18/2023	175,103.56
83164NBL0		SBA PC VAR QTRLY ADJ	SECURITY HELD AT FNB OMAHA			1,000,000.00	12/26/2025	166,788.43
OMA	307019051	7.825 20320125	7.575	01/25/2032	080	160,305.80	12/06/2023	165,950.33
83165BFS6		SBA PC VAR QTRLY ADJ	SECURITY HELD AT FNB OMAHA			1,200,000.00	12/26/2025	393,293.50
OMA	368000160	8.880 20310725	8.583	07/25/2031	080	375,758.81	12/06/2023	398,019.71
8316A8BF9		SBA PC VAR QTRLY ADJ	SECURITY HELD AT FNB OMAHA			1,325,000.00	12/26/2025	378,829.06
OMA	366000463	9.360 20320725	8.533	07/25/2032	080	356,535.16	12/06/2023	379,154.25
3133ENM23		FEDERAL FARM CR BKS	SECURITY HELD AT FNB OMAHA			500,000.00	12/26/2025	487,388.56
OMA	316026058	CONS BD 3.5%28	3.5	09/15/2028	110	500,000.00	02/15/2023	498,021.65
16151XAH3		CHASE CNTY NEB SCH DIST NO 053	SECURITY HELD AT FNB OMAHA			290,000.00	12/26/2025	290,000.00
OMA	316025342	WAUNETA PALISADE PUB LTD 2022	2.8	06/15/2028	200	290,000.00	06/28/2023	288,999.50
25931XCJ5		DOUGLAS CO NE SID 557	SECURITY HELD AT FNB OMAHA			125,000.00	12/26/2025	125,000.00
OMA	352003731	GO REF BDS 2020	1.8	09/15/2027	200	125,000.00	06/28/2023	119,931.25
25932EDP1		DOUGLAS CNTY NE SID 428	SECURITY HELD AT FNB OMAHA			120,000.00	12/26/2025	120,000.00
OMA	352004510	GO REF BDS 2021	1.75	09/15/2029	200	120,000.00	06/28/2023	108,636.00
25937AAD4		DOUGLAS CNTY NEB SAN & IMPT DI	SECURITY HELD AT FNB OMAHA			180,000.00	12/26/2025	180,000.00
OMA	366000293	GO BDS 2023	4.2	11/15/2030	200	180,000.00	06/28/2023	181,708.20
639591MQ6		NEBRASKA CITY NEB	SECURITY HELD AT FNB OMAHA			210,000.00	12/26/2025	210,000.00
OMA	316023960	GO REF BDS 2021	1.1	12/15/2027	200	210,000.00	06/28/2023	197,639.40
68905FHM4		OTOE CNTY NEB SCH DIST NO 111	SECURITY HELD AT FNB OMAHA			170,000.00	12/26/2025	170,000.00
OMA	352005802	GO REF BDS 2021	1.2	11/15/2029	200	170,000.00	03/02/2022	155,046.80



Investment Portfolio Pledged Securities

Arbor Bank
Omaha, NE

InTrader (pledged)
Last : 11/30/2025
As-of: 12/31/2025
5555 31600042

Sec ID Loc	Ticket	Security Description Line 1 Security Description Line 2	Safekeeping Agent Rate Maturity Grp	Original Face S & P Par/Curr Face Moody	Priced Pledged	Book Value Market Value
68905FJC4		OTOE CNTY NEB SCH DIST NO 111	SECURITY HELD AT FNB OMAHA	755,000.00	12/26/2025	755,000.00
OMA	316024355	GO REF PUB BDS 2022	1.4 11/15/2028 200	755,000.00	03/02/2022	711,345.90
226502AF9		CRETE NEB SAN SWR REV	SECURITY HELD AT FNB OMAHA	215,000.00	12/26/2025	215,000.00
OMA	210008347	1.20% 12/15/2027	1.2 12/15/2027 210	215,000.00	05/30/2023	205,589.45
14042RTX9		CAPITAL ONE NATL ASSN VA	SECURITY HELD AT FNB OMAHA	245,000.00	12/26/2025	245,000.00
OMA	316025803	CD 3.45%27	3.45 08/31/2027 405	245,000.00	05/30/2023	243,795.95
61768ERH8		MORGAN STANLEY PRIVATE BK NATL	SECURITY HELD AT FNB OMAHA	245,000.00	12/26/2025	245,000.00
OMA	367000212	CD 4.75%27	4.75 04/06/2027 405	245,000.00	05/30/2023	247,921.60
87165EXC6		SYNCHRONY BANK	SECURITY HELD AT FNB OMAHA	245,000.00	12/26/2025	245,000.00
OMA	307017934	CD 3.5%27	3.5 07/29/2027 405	245,000.00	05/30/2023	243,954.68
TOTAL FOR PLEDGE ID neb25						
		Pledged: 25	Orig Face: 23,658,000.00	Current Face: 10,549,570.80	Market: 10,148,628.74	Book: 10,170,258.63



RECEIPT

In Re: Depository Bond of
Commercial State Bank

Received from the Commercial State Bank of Nebraska City, Nebraska, the following securities, to wit:

Receipt No. 24972, Maturity Date, 12/15/2036, 265,000.00
Receipt No. 24546, Maturity Date, 12/15/2036, 400,000.00
Receipt No. 28324, Maturity Date, 12/15/2026, 300,000.00
Receipt No. 28236, Maturity Date, 12/15/2031, 100,000.00
Receipt No. 24606, Maturity Date, 08/01/2031, 235,000.00
Receipt No. 16887, Maturity Date, 12/01/2027, 150,000.00
Receipt No. 12477, Maturity Date, 01/01/2029, 150,000.00
Receipt No. 12320, Maturity Date, 07/15/2035, 200,000.00
Receipt No. 23013, Maturity Date, 12/15/2032, 300,000.00
Receipt No. 13964, Maturity Date, 12/15/2029, 250,000.00
Receipt No. 18824, Maturity Date, 09/02/2026, 245,000.00
Receipt No. 29687, Maturity Date, 05/31/2029, 250,000.00
Receipt No. 29020, Maturity Date, 06/30/2030, 500,000.00

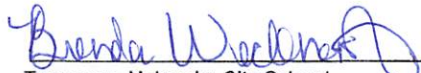
Said securities having been deposited with me as Treasurer of the Nebraska City School District, Nebraska City, Nebraska for the purpose of indemnifying the School District against any loss or damage on account of said Bank becoming a depository for the monies of the Nebraska City School District to the amount of Three Million Three Hundred Forty-Five Thousand and no/100 Dollars (3,345,000.00), under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943.

It is understood, however, that said securities are to be placed in the Midwest Independent BankersBank, for safekeeping. The said Midwest Independent BankersBank issuing to the Treasurer of the Nebraska City School District its receipt therefor.

Midwest Independent BankersBank, as a place for safe keeping of said securities that the Treasurer of the School District shall not be responsible for any loss of said securities or the coupons thereon as long as he shall leave them in said depository for safekeeping.

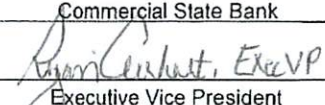
It is further agreed and understood that the said Commercial State Bank of Nebraska City, Nebraska, will deliver said securities to Midwest Independent BankersBank, and also at the proper time will receive the return of said securities at the Commercial State Bank without cost to the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, and that the said Commercial State Bank of Nebraska City, Nebraska, will pay all costs and expenses and charges, if any, to the said Midwest Independent BankersBank, for the safe keeping of said bonds.

It is further understood and agreed that should it be necessary for the Treasurer of the School District under the provisions of Section 16-714 of the Revised Statutes of Nebraska, 1943, to withdraw said bonds from the said Midwest Independent BankersBank or in case the said Commercial State Bank of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, desires to substitute other bonds or securities which are approved by the Board of Education of Nebraska City, Nebraska, that the said securities shall only be surrendered by the Midwest Independent BankersBank on joint receipt signed by the Treasurer of the Nebraska City School District, Nebraska, City, Nebraska, and the Commercial State Bank.


Treasurer, Nebraska City School
District, Nebraska City, Nebraska

The Commercial State Bank of Nebraska City, Nebraska, hereby agrees to the above stipulations and conditions.

ATTEST:

Commercial State Bank
By: 
Executive Vice President

ORDER OF APPROVAL

WHEREAS, the Commercial State Bank of Nebraska City, Nebraska, has deposited with the Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the following described securities, to-wit:

- Receipt No. 24972, Maturity Date, 12/15/2036, 266,000.00
- Receipt No. 24546, Maturity Date, 12/15/2036, 400,000.00
- Receipt No. 28324, Maturity Date, 12/15/2028, 300,000.00
- Receipt No. 28238, Maturity Date, 12/15/2031, 100,000.00
- Receipt No. 24808, Maturity Date, 08/01/2031, 236,000.00
- Receipt No. 18887, Maturity Date, 12/01/2027, 150,000.00
- Receipt No. 12477, Maturity Date, 01/01/2029, 150,000.00
- Receipt No. 12320, Maturity Date, 07/15/2036, 200,000.00
- Receipt No. 23013, Maturity Date, 12/15/2032, 300,000.00
- Receipt No. 13964, Maturity Date, 12/15/2029, 260,000.00
- Receipt No. 18824, Maturity Date, 09/02/2026, 248,000.00
- Receipt No. 29887, Maturity Date, 05/31/2028, 260,000.00
- Receipt No. 29020, Maturity Date, 06/30/2030, 500,000.00

for the purpose of becoming a depository under the law, of the funds of the Nebraska City School District, and

WHEREAS, said Board Members have examined said bonds and find them worth at least their face value and find said bonds to be of the character required by the Statutes of Nebraska to be deposited with a Treasurer by a Bank, for the purpose of becoming a depository.

NOW, THEREFORE, said Board Members hereby in all things approve said bonds and consent that the Treasurer may receive them in lieu of the bond required by Statute.

DATE 1-12-2028

NEBRASKA CITY SCHOOL DISTRICT

By: BOARD OF EDUCATION

ATTEST:

Secretary

DEPOSITORY BOND - NEBRASKA CITY, NEBRASKA

Commercial State Bank

KNOW ALL MEN BY THESE PRESENTS:

That the Commercial State Bank of Nebraska City, Nebraska, has deposited with Brenda Wreckhorst, Treasurer of the Nebraska City School District, Nebraska City, Nebraska, the sum of Three Million Three Hundred Forty-Five Thousand and no/100 Dollars in bonds (see Order of Approval attached), to be held by said Treasurer in joint custody, for the purpose of securing said School District against any loss or damage on account of the Nebraska City School District depositing in said Bank public funds of said School District, said amount not to exceed Three Million Three Hundred Forty-Five Thousand and no/100 Dollars (3,345,000.00).

THEREFORE, the said Bank, in consideration of the deposits of certain of the monies of the Nebraska City School District for safe keeping with and in the Commercial State Bank of Nebraska City, Nebraska, the amount whereof shall be subject to withdrawal or diminution by the Treasurer of said School District as the requirements of said School District shall demand, and which amount may be increased or decreased as the said Treasurer may determine.

NOW, THEREFORE, if the said Commercial State Bank of Nebraska City, Nebraska, shall at the end of every month render to the Treasurer of said School District of Nebraska City and the Board of said School District, a statement in duplicate showing the several daily balances of the School District monies held by it during the month next preceding and the accretion thereto, and how the same has been credited, and shall well and truly keep all said sums of money so deposited or to be deposited as aforesaid subject to the check and order of the Treasurer of said School District and shall pay over the same and each and every part thereof upon the written demand of the said Treasurer, and shall in all respects save and keep the people of the School District of Nebraska City, and the Treasurer harmless and indemnified for and by reason of the making of said deposit or deposits; and shall generally do and perform whatever may be required by the provisions of the laws of the State of Nebraska in respect to said deposits and the trust thereby reposed in such depository and for its faithful discharge, then in that event, the bonds hereby pledged for the security of the money aforesaid shall be returned to the Commercial State Bank of Nebraska City, Nebraska.

If the said Commercial State Bank of Nebraska City, Nebraska, does not fully comply with the terms of this agreement, or fails or neglects to do any of the things herein required and the School District suffers damages by such failure or neglect of said Commercial State Bank of Nebraska City, Nebraska, in performing its obligations under this agreement, then in that event, the Treasurer is hereby authorized to sell and dispose of so much of the bonds herein pledged, at public or private sale as will reimburse the School District for any and all damages suffered on account of the failure or neglect of said Bank in any particular, to carry out the terms of this agreement.

This agreement will remain in full force for the period ending January 1, 2027.

This agreement may be terminated at the option of said Bank at any time.

IN WITNESS WHEREOF, the said Commercial State Bank of Nebraska City, Nebraska, has caused this agreement to be executed in its corporate name by its President and Cashier and its Corporate Seal hereto affixed, and the people of the School District of Nebraska City, Nebraska, but its Treasurer and approved by the Board of Education of said city.

NEBRASKA CITY SCHOOL DISTRICT

By: Brenda Wreckhorst
Treasurer

Commercial State Bank
By: [Signature]
Executive Vice President

as of 12/31/2025

Pledges to Pledgee
 Pledged to NEBRASKA CITY PUBLIC SCHOOLS DIST III
 For Holding Company COMMERCIAL STATE BANK WAUSA Customer COMMERCIAL STATE BANK WAUSA

Structure	GLSP Trace No	Description	Maturity Date	PAG 115 Pledge Start	Pledge End	Moody Csb Fitch	Original Face Pledged %	Original Face	Pledged	Book Value	Market Value
NIB	1501588R2	CEAR CITY NE SD 554 GO		HTM	08/21/2023	NR	265,000.00	265,000.00	265,000.00	274,827.18	275,916.90
24972	24972202302	5,000,000	12/15/2026	HTM	12/15/2026	A	100,000%	265,000.00	265,000.00		
NIB	19943371	COLLIERIES NE GO		HTM	04/19/2023	NR	400,000.00	400,000.00	400,000.00	356,177.09	364,181.18
24846	24846202210	5,000,000	12/15/2026	HTM	12/15/2026	A+	100,000%	400,000.00	400,000.00		
NIB	231488807	CLARKS NE ELEC REVENUE GO		HTM	06/09/2025	NR	300,000.00	300,000.00	300,000.00	299,984.14	300,257.35
28234	28234202501	4,000,000	12/15/2026	HTM	12/15/2026	NR	100,000%	300,000.00	300,000.00		
NIB	478894827	JOHNSON CNTY NE GO		HTM	05/13/2025	NR	100,000.00	100,000.00	100,000.00	105,223.61	107,151.80
28236	28236202412	5,000,000	12/15/2031	HTM	12/15/2031	AA	100,000%	100,000.00	100,000.00		
NIB	582578PL2	NANDAN ND PUB SD#1 GO		HTM	11/10/2023	NR	235,000.00	235,000.00	235,000.00	222,950.26	230,610.35
24606	24606202211	3,000,000	08/01/2031	HTM	08/01/2031	AA2	100,000%	235,000.00	235,000.00		
NIB	6177888P6	MORRILL CNTY NE SD#63 TAX GO UNBTRM		HTM	04/09/2025	AA	150,000.00	150,000.00	150,000.00	159,000.00	142,656.55
16887	168872021021	1,350,000	12/01/2027	HTM	12/01/2027	AA	100,000%	150,000.00	150,000.00		
NIB	6396942F1	NEBRASKA ST PUBLIC PWR DIST TAX REB4		HTM	10/20/2025	AA	150,000.00	150,000.00	150,000.00	150,000.00	144,742.61
12477	12477202001	2,599,000	01/01/2029	HTM	01/01/2029	AA	100,000%	150,000.00	150,000.00	150,000.00	144,742.61
NIB	6643278R4	NE CNTY CIG AREA NE BUD GOVERNORS GO LTD		HTM	11/10/2023	AA-	200,000.00	200,000.00	200,000.00	200,000.00	189,788.50
12320	12320201912	3,000,000	07/15/2035	HTM	07/15/2035	AA-	100,000%	200,000.00	200,000.00		
NIB	803770V69	SABRY CNTY NE SD#27 GO		HTM	11/10/2023	NR	300,000.00	300,000.00	300,000.00	299,463.01	291,790.95
23013	23013202204	3,000,000	12/15/2032	HTM	12/15/2032	NR	100,000%	300,000.00	300,000.00		
NIB	8434500B8	STROM NE PUB PWR DIST ELES REV HTM		HTM	07/18/2024	NR	250,000.00	250,000.00	250,000.00	250,000.00	236,235.85
13964	13964202007	2,000,000	12/15/2029	HTM	12/15/2029	AA-	100,000%	250,000.00	250,000.00		
NIB	89235ML15	TOTOVA FINANCIAL SGS BK		ATS	05/13/2025	NA	245,000.00	245,000.00	245,000.00	244,920.26	244,920.26
18824	18824202105	0,950,000	09/02/2026	ATS	09/02/2026	NA	100,000%	245,000.00	245,000.00		
NIB	91282CS5	US TREASURY NOTE		ATS	11/04/2025	AA1	250,000.00	250,000.00	250,000.00	244,461.54	242,969.22
23687	23687202210	2,750,000	05/31/2029	ATS	05/31/2029	AA+	100,000%	250,000.00	250,000.00		
NIB	91282C03	US TREASURY NOTE		ATS	06/16/2025	AA2	500,000.00	500,000.00	500,000.00	496,452.33	500,937.50
29020	29020202596	3,750,000	06/30/2030	ATS	06/30/2030	AA+	100,000%	500,000.00	500,000.00		
NIB	91282C03	US TREASURY NOTE		ATS	06/16/2025	AA2	500,000.00	500,000.00	500,000.00	496,452.33	500,937.50
29020	29020202596	3,750,000	06/30/2030	ATS	06/30/2030	AA+	100,000%	500,000.00	500,000.00		
13 Total Pledged							3,345,000.00	3,345,000.00	3,345,000.00	3,294,431.91	3,271,119.02

The information contained herein, while believed to be reliable, is not guaranteed.



Printed: 12/30/2025 4:24:07 PM
 PG Schroeder, Inc.



Proposal for



High School
NE Gym Heat Pump Replacement

December 16, 2024

Confidential & Proprietary Proposal

Mechanical Scope of Work: Replace NE Gym Heat Pump serving the GYM due to blower assembly failure, repair costs, age and condition.

- Isolate electrical power, waterside piping and open ceiling grid for removal of unit.
- Disconnect ducting, electrical wiring, control wiring, drain line and piping.
- Provide a material lift to remove unit from its supports.
- Install new Daikin 10-ton R-32 LH configuration heat pump with new supports and vibration isolators.
- Fabricate and install new supply and return duct transitions from new unit to existing ducting.
- Seal and insulate ductwork and piping per building standards.
- Install new hose kit with ball valve, strainer, flow regulator and motorized isolation valve to existing loop.
- Reconnect electrical wiring from disconnect switch to unit.
- Install new drain piping from unit to existing main with accessories per IOM.
- Provide BACnet communication card and room sensor.
- Heat Pump will be connected back up to existing controls.
- Provide mechanical permits if required.
- Startup and check operation of system.
- All labor, material and freight are included.

Exclusions:

- Any controls work other than specified above is by the Customer.
- Removal and reinstallation of ceiling grid/tiles.
- Removal or relocation of fire sprinkler heads if required.
- Temporary HVAC equipment or rental equipment
- Water balancing or any other work other than proposed.

Note: Water balancing if required will require a separate proposal.

Clarifications:

- New Heat Pump is in stock at distributor at time of proposal. Normal lead time is 6-8 weeks.
- Includes a factory startup with a 1 year labor allowance and a 5 year extended compressor and refrigeration circuit warranty and 1 year parts.
- Work to be performed during normal working hours of 8:00 am thru 5:00 pm, Monday-Friday.
- Proposal does not include State and City sales tax.
- Proposal is valid for 30 days..

Pricing..... \$37,970

ACCEPTANCE:

AGREEMENT IS SUBJECT TO CUSTOMER'S ACCEPTANCE OF THE ATTACHED TERMS AND CONDITIONS
AND IS VALID 30 DAYS FROM PROPOSAL DATE:

<i>Dave Raymond</i>	
Customer Acceptance	Dave Raymond
Printed Name	Printed Name Principal
Title	Title
Purchase Order	12/16/2024
Acceptance Date	Signature Date

TERMS AND CONDITIONS

By accepting this proposal, purchaser agrees to be bound by the following terms and conditions.

1. **Performance.** Company shall perform the Services in accordance with industry standards generally applicable in the state or province where the Services are performed under similar circumstances when Company performs the Services. Company may refuse to perform where working conditions could endanger property or put people at risk.
2. **INVOICING & PAYMENTS:** Facility Advocates will invoice per the payment term listed in the pricing schedule. Waivers of lien, if applicable, will be furnished upon request, as the work progresses; to the extent payments are received. If our invoice is not paid within 30 days of its issuance, it is delinquent. Invoices not paid within 60 days will bear interest at the rate of 1 ½% per month (18% annum).
3. **WARRANTY:** Facility Advocates warrants that the installation shall be free from defects in workmanship for one (1) year from the date of installation. Facility Advocates will repair installation defects at no charge to the customer. Any and all warranties upon any equipment shall be those of the manufacturer, subject to any limitations thereon. Facility Advocates will assist purchaser in any warranty claims mad to manufacturer. This warranty does not cover damage caused by misuse or negligence and does not apply to the equipment installed nor work done by others. This warranty shall be voided if the work performed by Facility Advocates is repaired by others or in any way abused, altered or misused or which has not been properly and seasonably maintained. THIS WARRANTY SHALL BE IN LIEU OF ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THOSE OF MERCHANTABILITY AND FITNESS FOR A SPECIFIC PURPOSE.
4. **LIABILITY:** Facility Advocates shall not be liable for any special, indirect or consequential damages arising in any manner from the equipment or material furnished or the work performed pursuant to this agreement.
5. **TAXES:** The price of this proposal does not include duties, sales, use, excise, or other similar taxes unless required by federal, state or local law. Purchaser shall pay in addition to the stated price, all taxes not legally required to be paid by Facility Advocates or, alternatively, shall provide Facility Advocates with acceptable tax exemption certificates. Facility Advocates shall provide purchaser with any tax payment certificate upon request and after completion and acceptance of the work.
6. **PERMITS & FEES:** The price of the proposal does not include any amount for local or state fees, permits, or drawings, unless otherwise indicated on the contract.
7. **DELAYS:** Facility Advocates shall not be liable for any delay in the performance of the work resulting from or attributed to acts or circumstances beyond Facility Advocates' control, including, but not limited to, acts of God, fire, riots, labor disputes, acts or omissions of the purchaser, owner or other contractors or delays caused by suppliers or subcontractors of FACILITY ADVOCATES, etc.
8. **COMPLIANCE WITH LAWS:** Facility Advocates shall comply with all applicable federal, state and local laws and regulations and shall obtain all temporary licenses and permits required for the prosecution of the work. This proposal does not include the amount for local or state permit fees or drawings, unless otherwise specified.
9. **ATTORNEY'S FEES:** Purchaser agrees that they will pay and reimburse Facility Advocates for any and all reasonable attorney's fees which are incurred by Facility Advocates in the collection of amounts due and payable hereunder.
10. **INSURANCE:** Insurance coverage in excess of Facility Advocates' standard limits will be furnished when requested and required. No credit will be given or premium paid by Facility Advocates for insurance afforded by others.
11. **INDEMNITY:** The parties hereto agree to indemnify each other from any and all liabilities, claim, expenses losses or damages, including attorney's fees, which may arise in connection with the execution of the work herein specified and which are caused, in whole or in part, by the negligent act or omission of the indemnifying party.
12. **OCCUPATIONAL SAFETY AND HEALTH:** The parties hereto agree to notify each other immediately upon becoming aware of an inspection under, or any alleged violation of, the Occupational Safety and Health Act relating in any way to the project or project site.
13. **ENTIRE AGREEMENT:** This proposal, upon acceptance, shall constitute the entire agreement between the parties and supersedes any prior representations or understandings.
14. **CHANGES:** No change or modification of any of the terms and conditions stated herein shall be binding upon Facility Advocates unless accepted by Facility Advocates in writing.
15. **LIEN NOTICE:** Upon acceptance of this proposal you will be sent the appropriate lien notice, if applicable. This lien notice will be for Facility Advocates' payment protect.