



KIMBALL PUBLIC SCHOOLS
Administration Offices
901 South Nadine Street
Kimball, NE 69145

AGENDA

The following is the agenda for the meeting of the Board of Education to be held on Monday, December 8, 2025, at 6:30 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145

1. Pledge of Allegiance
2. Call meeting to order (Open Meeting Law announcement)
3. "The Mission of Kimball Public Schools is to educate every student for a lifetime of success."
4. Roll Call
5. Excuse the Absence of Board Member
6. Approval of Agenda
7. Read and Approval of Minutes: Regular Board Meeting November 10, 2025
8. Reading and Approval of Board Bills
9. Treasurer's Report
10. Board Reports
11. Administrator's Reports
12. Superintendent's Report
13. Recognition of Visitors - Public Comment (Policy 202.04)
14. Action Items:
 - 14.A. Discuss, consider and take all necessary action with regard to acceptance of the 2024-2025 fiscal year audit as presented by Trevor Schuessler with Rauner & Associates, P.C.
 - 14.B. Discuss, consider, and take all necessary action with regard to amendment of the 2025-26 school calendar
 - 14.C. Discuss, consider and take all necessary action with regard to review of board policies: 203.06, 203.08, 203.09, 204.01, 204.02, and 204.02.01.
15. Discussion Items:
 - 15.A. Discussion Item #1: KPS Financial Literacy Report
 - 15.B. Discussion Item #2: Board Member Self-Assessment Review
 - 15.C. Discussion Item #3: Review of Superintendent Evaluation and Negotiation of Proposed Contract
 - 15.D. Discussion Item #4: Negotiations
16. Next Meeting(s)/Opportunities:
 - 16.A. Regular Board Meeting: Monday, January 12, 2026 at 6:30 p.m. in the Meeting Room at the Kimball County Transit Service, 233 South Chestnut Street, Kimball, Nebraska
17. Motion to Adjourn

NOTICES:

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the south wall of the meeting room.

KIMBALL PUBLIC SCHOOLS MISSION STATEMENT: “The Mission of Kimball Public Schools is to educate every student for a lifetime of success.”

NOTICE OF MEETING: Notice of the meeting was published according to Board Policy.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward to the podium situated next to the Board, sign your name and information on the sign-in sheet. Any member of the public desiring to address the board shall be required to identify himself or herself, including address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual

Time Limit: You may speak only one time and must limit comments to 5 minutes or less. Public Forum will not exceed 30 minutes.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you may make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

CLOSED SESSIONS: Kimball Public Schools Board of Education reserves the right to go into closed session in accordance with Nebraska Statute 84-1410.

BY: KIMBALL PUBLIC SCHOOLS

A meeting of the Board of Education of Kimball Public Schools was convened in open and public session on Monday, November 10, 2025 at 6:30 PM in the Kimball County Transit Service Meeting Room, 233 South Chestnut Street, Kimball, Nebraska 69145.

A notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. The secretary for the Board maintains a list of the news media, of the time and place of the meeting and the subject to be discussed at the meeting. Availability of the agenda was communicated in the publicized notice. All proceedings of the Board of Education except as may be hereinafter noted were taken while the convened meeting was open to the attendance of the public.

The Pledge of Allegiance was stated by all present.

The meeting was called to order by President Travis Cook at 6:30 p.m. At the beginning of this meeting the President announced and informed the public that a current copy of the Open Meetings Act is posted on the wall of the meeting room and directed the public to its location. Board Member Smith read the mission statement of Kimball Public Schools.

The roll was called and the following Board members were present or absent.

Present: Taylor Brown, Travis Cook, Jay Fennell, Jennifer Griebel, Landon Smith, Britni Toth.

Motion was made by Taylor Brown, seconded by Landon Smith to approve the agenda. After discussion and upon roll call vote, the Board voted as follows:

Jay Fennell: Absent
Taylor Brown: Aye
Travis Cook: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Taylor Brown, seconded by Landon Smith to approve the minutes from the Regular Board Meeting October 13, 2025, American and Special Board Meeting October 29, 2025. After discussion and upon roll call vote, the Board voted as follows:

Jay Fennell: Absent
Taylor Brown: Aye
Travis Cook: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Britni Toth, seconded by Jennifer Griebel to approve the current bills. After discussion and upon roll call vote, the Board voted as follows:

Jay Fennell: Absent

Taylor
Brown: Aye
Travis
Cook: Aye
Jennifer
Griebel: Aye
Landon
Smith: Aye
Britni Toth: Aye

**Kimball Public Schools
BOARD REPORT OF EXPENDITURES
11/10/2025**

PREPAID

109474	CARD SERVICES	12306.19
		\$12,306.19

REGULAR MONTHLY EXPENSES

109468	GRANITE TELECOMMUNICATIONS	699.44
109469	CREATIVE PLANNING PAYROLL SERVICES	217.73
63514	AG PARTS WORLDWIDE	176.50
63515	BLACK HILLS ENERGY	531.81
63516	CAPITAL BUSINESS SYSTEMS, INC.	222.48
63517	CAPITAL BUSINESS SYSTEMS, INC.	2,250.24
63518	CENTURY LINK BUSINESS SERVICES	299.49
63519	CITY OF KIMBALL	9,953.86
63520	CPS DISTRIBUTORS	150.13
63521	CULLIGAN	105.85
63522	DAS STATE ACCOUNTING - CENTRAL	1,246.48
63523	DIVISION OF NARVA ENTERPRISES	735.00
63524	ECOLAB PEST ELIMINATION DIVISION	137.91
63525	ESU #13	31,017.94

63526	FLOYD'S TRUCK CENTER,INC	1,778.90
63527	FOLLETT CONTENT SOLUTIONS, LLC	366.58
63528	FRANK PARTS COMPANY	18.36
63529	FRENCHMAN VALLEY COOP	3,303.28
63530	GOVCONNECTION, INC.	2,555.00
63531	IDEAL/BLUFFS FACILITY SOLUTIONS	442.06
63532	ITSAVVY LLC	98.30
63533	J.W. PEPPER & SON INC.	490.29
63534	JOHNSON CONTROLS	12,660.80
63535	KIDWELL	2,900.00
63536	KIMBALL ACE HARDWARE	1,129.74
63537	KIMBALL AUTO PARTS CO	55.78
63538	LEGACY COOP	2,555.04
63539	MATHESON TRI-GAS, INC	349.49
63540	MENARDS - SCOTTSBLUFF	120.25
63541	MONUMENT CLEANING COMPANY	9,345.00
63542	NCA	50.00
63543	NE COUNCIL OF SCHOOL ADMINISTRATORS	1,305.00
63544	NEBRASKA SCHOOLMASTERS CLUB	55.00
63545	ONE SOURCE	166.00
63546	PERRY, GUTHERY, HAASE & GESSFO	813.60
63547	PITSCO	161.00
63548	DANIELLE READER	152.60
63549	STAR-HERALD	325.00
63550	VERIZON WIRELESS	53.02
63551	VOYAGER FLEET SYSTEMS, INC.	1,312.48
63552	W N C C	255.00
63553	WPCI	363.00

GENERAL FUND TOTAL

\$90,925.43

1602	DAIMLER TRUCK FINANCIAL	25,782.00
------	-------------------------	-----------

	DEPRECIATION FUND TOTAL	\$ 25,782.00
7172	CASH-WA DISTRIBUTING	9,986.59
7173	HILAND DAIRY FOODS COMPANY, LLC	2,445.60
7174	PEPSI-COLA OF WESTERN NEBRASKA	1,749.85
7175	SYSCO CORPORATION	6,891.91
7176	US FOODS - GRAND ISLAND	1,102.95
	LUNCH FUND TOTAL	\$22,176.90
	TOTAL MONTHLY BILLS	\$138,884.33

Motion was made by Taylor Brown, seconded by Britni Toth to approve the Treasurer's Report. After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
 Travis Cook: Aye
 Jay Fennell: Absent
 Jennifer Griebel: Aye
 Landon Smith: Aye
 Britni Toth: Aye

November 10, 2025

Treasurer's report is as follows:		Oct-25	Oct-24
Amount received from County Treasurer		368,453.53	445,517.21
Bank Balance	October 31, 2025	146,504.01	72,148.08
Savings Account General Funds	October 31, 2025	2,256,691.77	2,525,817.94
Depreciation Fund	October 31, 2025	409,323.39	446,553.75
Building Fund	October 31, 2025	404,103.23	391,732.88
Nutrition Fund	October 31, 2025	95,564.77	79,818.34
Activity Fund	October 31, 2025	121,690.90	106,055.92
		3,433,878.00	
Total Available Funds		7	3,622,126.91

Payroll Gross	379,642.41	364,627.78
Amount of Bills	138,884.33	130,046.57
Blue Cross Blue Shield/HSA Pmt/UNUM Life	95,631.60	89,621.00
Nebraska School Retirement	29,230.45	33,788.02
FirsTier Bank (FICA)	28,154.96	27,144.22
Total Amount of Expenses	671,543.75	645,227.59
	2,762,334.3	
Balance Remaining after Expenses	2	2,976,899.32

The Board reviewed written reports of Mrs. Danielle Reader, Jr-Sr High School Principal and Mrs. Amanda Culek, Mary Lynch Elementary Principal.

The Board reviewed the written report of Mr. Trevor Anderson, Superintendent.

Motion was made by Britni Toth, seconded by Jennifer Griebel to approve the appointment of Jay Fennell to the Kimball Public School Board to fill the board vacancy. After discussion and upon roll call vote, the Board voted as follows:

Jay Fennell: Absent
Taylor Brown: Aye
Travis Cook: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Taylor Brown, seconded by Britni Toth to accept the resignation of Arlen Mekelburg at the end of the 2025-26 contract year. After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
Travis Cook: Aye
Jay Fennell: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Jennifer Griebel, seconded by Taylor Brown to accept the resignation of Melissa Mekelburg at the end of the 2025-26 contract year. After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
Travis Cook: Aye
Jay Fennell: Aye

Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Landon Smith, seconded by Britni Toth to accept the resignation of Kristi Hiles-Smith at the end of the 2025-26 contract year. After discussion and upon roll call vote, the Board voted as follows:

Jay Fennell: Absent
Taylor Brown: Aye
Travis Cook: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Taylor Brown, seconded by Landon Smith to approve the quote from ATR Landscaping, LLC in the amount of \$156,400.00 After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
Travis Cook: Aye
Jay Fennell: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Travis Cook, seconded by Landon Smith to approve the quote from Mohr Ranch and Construction in the amount of \$85,250.00 for the Mary Lynch window replacement. After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
Travis Cook: Aye
Jay Fennell: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Britni Toth, seconded by Jennifer Griebel to approve Board policies 203.01, 203.02, 203.03, 203.04, and 203.05 as reviewed. After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
Travis Cook: Aye
Jay Fennell: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

President Cook distributed superintendent evaluations and Board self-assessments to all members.

The Board reviewed the District Safety and Security plan

The Board discussed negotiations with the KEA. Immediately prior to the closed session, President Cook restated on the record the limitation of the subject matter of the closed session. At 8:51 p.m., President Cook ended the closed session.

Motion was made by Jennifer Griebel, seconded by Landon Smith to enter into closed session at 7:37 PM 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. After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
Travis Cook: Aye
Jay Fennell: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

Motion was made by Landon Smith, seconded by Taylor Brown to adjourn the meeting at 8:52 PM. After discussion and upon roll call vote, the Board voted as follows:

Taylor Brown: Aye
Travis Cook: Aye
Jay Fennell: Aye
Jennifer Griebel: Aye
Landon Smith: Aye
Britni Toth: Aye

ATTEST:

TRAVIS COOK
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

LANDON SMITH
KIMBALL PUBLIC SCHOOLS
BOARD OF EDUCATION

**Kimball Public Schools
BOARD REPORT OF EXPENDITURES
12/8/2025**

PREPAID

109481 CARD SERVICES	\$	5,284.44
	\$	5,284.44

REGULAR MONTHLY EXPENSES

109475 GRANITE TELECOMMUNICATIONS		699.44
109476 CREATIVE PLANNING PAYROLL SERVICES		217.73
63569 AG PARTS WORLDWIDE		74.90
63570 BEMIS DRUG		16.03
63571 BLACK HILLS ENERGY		531.81
63572 CAPITAL BUSINESS SYSTEMS, INC.		359.14
63573 CAPITAL BUSINESS SYSTEMS, INC.		2,052.14
63574 CAROLINA BIOLOGICAL SUPPLY CO.		29.25
63575 CENTURY LINK BUSINESS SERVICES		299.48
63576 CITY OF KIMBALL		10,023.05
63577 COMFORT INN		660.00
63578 CROSSROADS MUSIC		118.02
63579 CULLIGAN		140.70
63580 DAS STATE ACCOUNTING - CENTRAL FINANCE		292.87
63581 EBSCO INFORMATION SERVICES		173.95
63582 ECOLAB PEST ELIMINATION DIVISION		133.48
63583 ESU #13		33,176.43
63584 ESU COORDINATING COUNCIL		369.00
63585 FOLLETT CONTENT SOLUTIONS, LLC		113.04
63586 FRANK PARTS COMPANY		88.16
63587 FRENCHMAN VALLEY COOP		3,496.19
63588 IDEAL/BLUFFS FACILITY SOLUTIONS		1,840.99
63589 ITSAVVY LLC		98.30
63590 J.W. PEPPER & SON INC.		76.00
63591 KIMBALL ACE HARDWARE		507.52
63592 KIMBALL AUTO PARTS CO		392.52
63593 KIMBALL PUBLIC SCHOOLS		678.50
63594 LEGACY COOP		348.35
63595 WILLIAM LONG		319.20
63596 MATHESON TRI-GAS, INC		1,398.50
63597 MENARDS - SCOTTSBLUFF		246.15
63598 MONUMENT CLEANING COMPANY		6,380.00
63599 NEBRASKA ASSOCIATION OF SCHOOL		1,410.00

63600	ONE SOURCE		546.00
63601	PERRY, GUTHERY, HAASE & GESSFO		813.60
63602	PLANK ROAD PUBLISHING, INC.		70.30
63603	RAUNER AND ASSOCIATES, P.C.		17,355.40
63604	THE RIGHT IMPRESSION		5.00
63605	JUSTIN SWEIGARD		678.30
63606	VERIZON WIRELESS		53.02
63607	VOYAGER FLEET SYSTEMS, INC.		922.00
63608	WPCI		38.00
63609	403b CONSULTANTS		400.00
63610	BLACK HILLS ENERGY		3,237.09
	GENERAL FUND TOTAL	\$	90,879.55
1603	MOHR RANCH AND CONSTRUCTION	\$	25,000.00
	DEPRECIATION FUND TOTAL	\$	25,000.00
1905	ATR LANDSCAPING, LLC	\$	78,200.00
		\$	78,000.00
7182	CASH-WA DISTRIBUTING		9,282.98
7183	HILAND DAIRY FOODS COMPANY, LLC		1,836.31
7184	KIMBALL PUBLIC SCHOOLS		578.50
7185	SYSCO CORPORATION		4,741.92
7186	US FOODS - GRAND ISLAND		1,639.07
	LUNCH FUND TOTAL		\$18,078.78
	TOTAL MONTHLY BILLS		\$211,958.33

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount
113-2853856-3743419	10/01/2025	15955	2-Drawer Metal File Cabinet, Lateral Ver	01 1100 733 003 000	204.99
113-2853856-3743419	10/01/2025	15955	DISCOUNT	01 1100 733 003 000	(20.00)
113-2853856-3743419	10/01/2025	15955	2-Drawer Metal File Cabinet, Lateral Ver	01 2410 733 003 000	401.78
114-0141999-1875434	10/15/2025	16051	Easy Weed Heat Transfer Vinyl	01 1100 610 001 042	66.70
114-1021631-0075403	10/22/2025	15957	32 AA & 32 AAA batteries	01 2410 610 001 000	33.99
114-1021631-0075403	10/22/2025	15957	10 rolls .75x55 masking tape	01 2410 610 001 000	12.74
114-1091851-5748247	10/30/2025	16140	things needed for Veterans Day program	01 1100 610 001 038	18.04
114-2232280-3875450	10/30/2025	16141	To-Go Containers	01 1100 610 001 042	28.78
114-2294652-4577851	12/01/2025	16074	3 Pack Magnet Badge Reel	01 2410 610 003 000	5.99
114-2294652-4577851	12/01/2025	16074	Greeting Cards for Students	01 2410 610 003 000	13.25
114-2294652-4577851	12/01/2025	16074	Encouragement Cards	01 2410 610 003 000	0.52
114-2294652-4577851	12/01/2025	16074	Chat Chains Game for New Student Groups	01 2410 610 003 000	1.25
114-2294652-4577851	12/01/2025	16074	Conversation Cards for Mentor/Mentee Gro	01 2410 610 003 000	0.10
114-2294652-4577851	12/01/2025	16074	Heavyweight Blank Postcard Paper	01 2410 890 003 000	1.20
114-2294652-4577851	12/01/2025	16074	Hershey's Chocolate and Sweets Fundraisi	01 2410 890 003 000	48.15
114-2295709-0397817	10/22/2025	16102	CRC Brakleen non-chlorinated parts clean	01 2410 610 001 000	44.93
114-3214030-6081016	12/01/2025	15959	Trombone Lyre,2Pack Silver Trombone Lyre	01 1100 610 001 030	31.98
114-3214030-6081016	12/01/2025	15959	Alto Saxophone Marching Lyre Clamp-On Ho	01 1100 610 001 030	39.56
114-3214030-6081016	12/01/2025	15959	Clarinet lyre,2 Pack Black Clarinet Lyre	01 1100 610 001 030	44.97
114-3214030-6081016	12/01/2025	15959	Flute Marching Lyre	01 1100 610 001 030	41.97
114-3214030-6081016	12/01/2025	15959	shipping	01 1100 610 001 030	6.99
114-3214030-6081016	12/01/2025	15959	TUOREN Tubas Marching Lyre 3 Vertical Ke	01 1100 733 001 030	13.99
114-3767762-9591445	09/30/2025	15950	Weighted vest for special education	01 1200 610 003 902	59.95
114-3952826-1481823	10/13/2025	15983	The Bad Guys 1-20	01 1100 610 003 011	95.99
114-4062833-0161034	10/03/2025	16053	all weather floor mats	01 2710 610 000 000	197.10
114-5497710-3108258	10/23/2025	16101	Wet N Wild - Just Garnet Lipstick	01 1100 610 001 032	40.00
114-5497710-3108258	10/23/2025	16101	Black Eyeliner Pencils - 10 pc	01 1100 610 001 032	31.96
114-6974441-4939410	10/22/2025	16102	Delta Faucet RP727773 replacement part	01 2410 610 001 000	222.30
114-6974441-4939410	10/22/2025	16102	Amazon Basics Multipurpose copy paper 11	01 2410 610 001 000	208.14
114-8952593-2037820	11/30/2025	16074	Conversation Cards for Mentor/Mentee Gro	01 2410 610 003 000	23.87
114-8952593-2037820	11/30/2025	16074	3 Pack Magnet Badge Reel	01 2410 610 003 000	5.99
114-8952593-2037820	11/30/2025	16074	Greeting Cards for Students	01 2410 610 003 000	12.73
114-8952593-2037820	11/30/2025	16074	Encouragement Cards	01 2410 610 003 000	12.47
114-8952593-2037820	11/30/2025	16074	Chat Chains Game for New Student Groups	01 2410 610 003 000	23.74
114-8952593-2037820	11/30/2025	16074	Heavyweight Blank Postcard Paper	01 2410 890 003 000	38.75
114-8952593-2037820	11/30/2025	16074	Hershey's Chocolate and Sweets Fundraisi	01 2410 890 003 000	18.72
2025-10	10/01/2025	15956	Behavior Specialist Curriculum - Executi	01 1100 640 003 000	75.00
2025-10	10/01/2025	15956	New Student Group Supplies - Mystery Pro	01 2410 610 003 000	24.00
2025-10	10/01/2025	15956	New Student Group Supplies - Mystery Rea	01 2410 610 003 000	19.00

Check Total: 5,284.44

Detail Check Register

Checking Account:	01	GENERAL FUND 01-101				
2025-10	10/01/2025	15956	New Student Group Supplies - Early Finis	01 2410 610 003 000	8.00	
2025-10 ESU CONF	10/29/2025	16144	Lunch for at WhichWich for ESU 13 Conf.	01 2320 580 000 000	22.02	
2025-10 LONGHORN WAY	12/01/2025	16010	Chick-Fil-A for The Longhorn Way Student	01 2410 890 001 000	153.58	
2025-11-BOARD MEETIN	12/04/2025		BOARD MEAL	01 2310 890 000 000	27.99	
2025-26 DUES	12/04/2025	16056	NMEA Dues	01 1100 810 001 032	38.00	
2025-26 DUES	12/04/2025	16056	NAfME Dues	01 1100 810 001 032	105.00	
2025-26 REGISTRATION	12/04/2025	16057	NMEA Conference Registration	01 1100 810 001 032	150.00	
2025-BEEF BOARD MOUN	10/15/2025	16069	Mount for Longhorn Beef Board	01 1100 733 001 000	85.00	
2025-BEEF BOARD MOUN	10/15/2025	16069	Mounting Plate for Longhorn Beef Board	01 1100 733 001 000	15.00	
2025-BEEF BOARD MOUN	10/15/2025	16069	Shipping	01 1100 733 001 000	8.00	
2025-DMV RECORDS	12/04/2025	15987	background checks	01 2710 890 000 000	285.00	
2025-FALL ML STAMPS	12/04/2025	16220	1 ounce flags for ML	01 2510 531 000 000	11.00	
2025-FALL ML STAMPS	12/04/2025	16220	FORVER STAMPS	01 2510 531 000 000	78.00	
2025-FALL ML STAMPS	12/04/2025	16220	\$1 FLORAL STAMPS	01 2510 531 000 000	50.00	
2025-LABOR RELATION-	10/02/2025	15971	Breakfast at Casey's	01 2320 580 000 000	10.05	
2025-LABOR RELATION-	10/02/2025	15971	Lunch at Petro	01 2320 580 000 000	17.02	
2025-LABOR RELATION-	10/02/2025	15971	Parking at Embassy	01 2320 580 000 000	13.50	
2025-LABOR RELATION-	10/02/2025	15971	Lunch at Firehouse Subs	01 2320 580 000 000	31.85	
2025-LABOR RELATIONS	10/02/2025	15972	1 Room at Embassy	01 2320 580 000 000	173.94	
2025-LABOR RELATIONS	10/02/2025	15972	1 Room at Embassy	01 2320 580 000 000	173.94	
2025-PT GIFT CARD	12/04/2025	15984	Gift Card	01 6200 890 003 904	50.00	
2025-PT GIFT CARD	12/04/2025	15986	Gift Card	01 6200 890 003 904	50.00	
2025-SHEET MUSIC	12/04/2025	15743	Iris - Show Choir Music	01 1100 610 001 032	10.46	
2025-SHIPING	12/04/2025	14998	shipping	01 1100 610 001 030	9.57	
2025-WTC XC MEET	10/06/2025	15999	Arby's Meal - WTC XC Meet	01 2320 580 000 000	13.15	
2026 BUS TITLE/PLATE	12/04/2025		BUS TITLE AND PLATES	01 2710 890 000 000	16.00	
FLAGS 2025-10	10/23/2025	16100	The company	01 1100 610 001 038	40.73	
WP344481-	12/04/2025	15963	Carpet edging for entryway carpet	01 2620 610 001 000	1,486.06	

*Denotes Expensed Invoice Item

Checking Account ID: 01

Total without Voids: 5,284.44

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
109475	Automatic Payment	12/11/2025	GRANITETEL	GRANITE TELECOMMUNICATIONS	699.44
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2025-11-0002	12/01/2025		TELEPHONE SERVICE	01 2510 530 000 000	699.44
109476	Automatic Payment	12/03/2025	BERGANKDVL	CREATIVE PLANNING PAYROLL SERVICES	217.73
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
101444-0001	12/03/2025		CREATIVE PLANNING TIME CLOCK	01 2510 610 000 000	217.73
63569	Check	12/08/2025	AGPARTSED	AG PARTS WORLDWIDE	74.90
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
AR024856	11/17/2025	16106	HP 11A G8-EE (TOUCH & NON) MOTHERBOARD 4	01 2230 650 000 000	64.95
AR024856	11/17/2025	16106	Shipping	01 2230 650 000 000	9.95
63570	Check	12/08/2025	BEMISDRUG	BEMIS DRUG	16.03
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
253264	12/02/2025	15774	stock meds for both buildings ie ibuprof	01 2130 610 000 000	16.03
63571	Check	12/08/2025	BLACKHILLS	BLACK HILLS ENERGY	531.81
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2025-09--0003	12/09/2025		BUS BARN	01 2610 621 000 000	81.29
2025-09--0003	12/09/2025		MAIN BUILDING	01 2610 621 001 000	319.12
2025-09--0003	12/09/2025		ML	01 2610 621 003 000	131.40
63572	Check	12/08/2025	CAPITALBU2	CAPITAL BUSINESS SYSTEMS, INC.	359.14
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2025-11-0001	12/28/2025		CONTRACT INVOICE-1574620	01 1100 610 000 000	243.91
2025-11-0001	12/28/2025		CONTRACT INVOICE-1575233	01 1100 610 000 000	55.49
2025-11-0001	12/28/2025		CONTRACT INVOICE-1573355	01 1100 610 000 000	59.74
63573	Check	12/08/2025	CAPITALBUS	CAPITAL BUSINESS SYSTEMS, INC.	2,052.14
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
40628330-0001	12/21/2025		COPIER LEASE	01 1100 610 000 000	2,052.14
63574	Check	12/08/2025	CAROLINABI	CAROLINA BIOLOGICAL SUPPLY CO.	29.25
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
53203892RI	11/17/2025	15607	Electrode set	01 1100 610 001 036	29.25
63575	Check	12/08/2025	CENTURYLI2	CENTURY LINK BUSINESS SERVICES	299.48
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
76072846-0001	12/19/2025		OUTBOUND VOIP SERVICE	01 2510 530 000 000	299.48
63576	Check	12/08/2025	CITYOFKIMB	CITY OF KIMBALL	10,023.05
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
NOV 2025-0001	12/20/2025		STADIUM WATER-1420	01 2610 410 001 000	52.11

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
NOV 2025-0001	12/20/2025		STADIUM SEWER-1420	01 2610 410 001 000	42.98	
NOV 2025-0001	12/20/2025		MAIN BLD WATER 1418	01 2610 410 001 000	143.24	
NOV 2025-0001	12/20/2025		AG SHOP-SEWER-1422	01 2610 410 001 000	42.98	
NOV 2025-0001	12/20/2025		AG SHOP GL COLLECTION-1422	01 2610 410 001 000	64.45	
NOV 2025-0001	12/20/2025		MAIN BLD SEWER 1418	01 2610 410 001 000	92.78	
NOV 2025-0001	12/20/2025		MAIN BLD COLLECTION/LANDFILL 1418	01 2610 410 001 000	580.05	
NOV 2025-0001	12/20/2025		MECHANIC SHOP WATER-1421	01 2610 410 001 000	415.93	
NOV 2025-0001	12/20/2025		MECHANIC SHOP SEWER-1421	01 2610 410 001 000	93.90	
NOV 2025-0001	12/20/2025		ML E WARD 3-W SEWER	01 2610 410 003 000	67.91	
NOV 2025-0001	12/20/2025		ML MODULAR WATER-5702	01 2610 410 003 000	58.94	
NOV 2025-0001	12/20/2025		ML MODULAR SEWER-5702	01 2610 410 003 000	41.91	
NOV 2025-0001	12/20/2025		ML E WARD 3-W WATER-399	01 2610 410 003 000	40.90	
NOV 2025-0001	12/20/2025		ML E WARD 3-W COLLECTION AND LAND-399	01 2610 410 003 000	386.70	
NOV 2025-0001	12/20/2025		#3 EAST SEWER-398	01 2610 410 003 000	61.22	
NOV 2025-0001	12/20/2025		AG SHOP-ELECTRIC 1422	01 2610 621 000 000	563.00	
NOV 2025-0001	12/20/2025		SOUTH GYM ELECTRIC-6313	01 2610 621 001 000	982.47	
NOV 2025-0001	12/20/2025		MAIN BLD ELECTRIC 1418	01 2610 621 001 000	4,314.09	
NOV 2025-0001	12/20/2025		STADIUM ELECTRIC-1420	01 2610 621 001 000	176.27	
NOV 2025-0001	12/20/2025		ML MODULAR ELECTRIC-5702	01 2610 621 003 000	439.82	
NOV 2025-0001	12/20/2025		ML E WARD 3-W ELECTRIC-399	01 2610 621 003 000	1,252.47	
NOV 2025-0001	12/20/2025		#3 EAST WATER-398	01 2610 621 003 000	108.93	
Check Number: 63577	Check Type: Check	Check Date: 12/08/2025	Vendor: COMFORTIN1	COMFORT INN	Check Total: 660.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
79391388	12/02/2025		AD CONFERENCE	01 1100 330 001 000	660.00	
Check Number: 63578	Check Type: Check	Check Date: 12/08/2025	Vendor: CROSSROADS	CROSSROADS MUSIC	Check Total: 118.02	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
89058	11/17/2025	16016	Flute lyres for marching band	01 1100 733 001 030	25.52	
89558	11/17/2025	16182	Repair on Yamaha Bass clarinet, serial n	01 1100 340 001 030	92.50	
Check Number: 63579	Check Type: Check	Check Date: 12/08/2025	Vendor: CULLIGAN	CULLIGAN	Check Total: 140.70	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2025-11-0001	12/01/2025		SALT DELIVERY-63202	01 2610 610 001 000	14.95	
2025-11-0001	12/01/2025		SALT DELIVERY-63317	01 2610 610 001 000	12.95	
2025-11-0001	12/01/2025		SOFTENER RENTAL	01 2610 610 001 000	69.95	
2025-11-0001	12/01/2025		SALT DELIVERY-63203	01 2610 610 003 000	29.90	
2025-11-0001	12/01/2025		SALT DELIVERY-D-63320	01 2610 610 003 000	12.95	
Check Number: 63580	Check Type: Check	Check Date: 12/08/2025	Vendor: DASSTATEAC	DAS STATE ACCOUNTING - CENTRAL FINANCE	Check Total: 292.87	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1481912-0005	12/08/2025		DAS	01 2510 382 000 000	292.87	

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Check Number: 63581 Check Type: Check Check Date: 12/08/2025 Vendor: EBSCOSUBSC EBSCO INFORMATION SERVICES Check Total: 173.95

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1760662	11/17/2025	15210	Highlights High Five	01 2220 640 003 000	49.00
1760662	11/17/2025	15210	National Geographic Kids	01 2220 640 003 000	40.00
1760662	11/17/2025	15210	Owl	01 2220 640 003 000	25.00
1760662	11/17/2025	15210	Young Rider	01 2220 640 003 000	24.95
1760662	11/17/2025	15210	ChickaDEE	01 2220 642 003 000	35.00

Check Number: 63582 Check Type: Check Check Date: 12/08/2025 Vendor: ECOLABPEST ECOLAB PEST ELIMINATION DIVISION Check Total: 133.48

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
9579601	12/03/2025		PEST ELIMINATION	01 2620 340 003 000	133.48

Check Number: 63583 Check Type: Check Check Date: 12/08/2025 Vendor: ESU13 ESU #13 Check Total: 33,176.43

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2025-NOV S-0001	12/30/2025		EMPLOYEE TRAINING/PROF DEVELOPMENT	01 1200 330 000 000	82.80
2025-NOV S-0001	12/30/2025		MERIDIAN TUITION - ESU	01 1200 561 001 003	4,600.00
2025-NOV S-0001	12/30/2025		MERIDIAN TUITION - ESU	01 1200 561 003 003	5,300.00
2025-NOV S-0001	12/30/2025		MERIDIAN TUITION - ESU	01 1200 561 003 003	2,300.00
2025-NOV S-0001	12/30/2025		SUPERVISION OF PROGRAMS - ESU	01 1200 591 000 005	668.34
2025-NOV S-0001	12/30/2025		ESU - MIPS CLERICAL	01 1200 591 003 902	80.00
2025-NOV S-0001	12/30/2025		SPED INSTRUCTION AGES 3-5	01 1291 591 003 000	3,522.75
2025-NOV S-0001	12/30/2025		SPED SUPERVISION AGES 3-5	01 1291 591 003 005	281.82
2025-NOV S-0001	12/30/2025		SPED INSTRUCTION AGES 0-2	01 1292 591 003 000	673.75
2025-NOV S-0001	12/30/2025		SPED SUPERVISION AGES 0-2	01 1292 591 003 005	53.90
2025-NOV S-0001	12/30/2025		COUNSELING FOR NON-SPED STUDENTS	01 2120 591 003 000	173.18
2025-NOV S-0001	12/30/2025		PSYCH COUNSELING HS - ESU	01 2141 591 001 002	3,769.57
2025-NOV S-0001	12/30/2025		PSYCH COUNSELING ML - ESU	01 2141 591 003 002	4,501.94
2025-NOV S-0001	12/30/2025		SPEECH HS - ESU	01 2151 591 001 003	549.13
2025-NOV S-0001	12/30/2025		SUPERVISION - SPEECH HS - ESU	01 2151 591 001 005	43.93
2025-NOV S-0001	12/30/2025		SPEECH ASSISTANT SERVICES	01 2151 591 003 003	61.56
2025-NOV S-0001	12/30/2025		SPEECH ML - ESU	01 2151 591 003 003	852.62
2025-NOV S-0001	12/30/2025		SPEECH ASSISTANT SUPERVISION	01 2151 591 003 005	4.92
2025-NOV S-0001	12/30/2025		SUPERVISION - SPEECH ML - ESU	01 2151 591 003 005	68.21
2025-NOV S-0001	12/30/2025		OT ML - ESU	01 2161 591 003 000	444.36
2025-NOV S-0001	12/30/2025		SUPERVISION - OT ML - ESU	01 2161 591 003 005	35.55
2025-NOV S-0001	12/30/2025		P/T SCHOOL AGE HS	01 2171 591 001 000	97.20
2025-NOV S-0001	12/30/2025		P/T SCHOOL AGE HS SUPERVISION	01 2171 591 001 005	7.78
2025-NOV S-0001	12/30/2025		P/T SCHOOL AGE ML SUPERVISION	01 2171 591 001 005	20.38
2025-NOV S-0001	12/30/2025		P/T SCHOOL AGE ML	01 2171 591 003 000	254.70
2025-NOV S-0001	12/30/2025		VISUALLY IMPAIRED/SERVICES ML - ESU	01 2181 591 003 000	226.95
2025-NOV S-0001	12/30/2025		VISUALLY IMPAIRED/SERVICES ML - ESU SUPE	01 2181 591 003 005	18.16
2025-NOV S-0001	12/30/2025		VISUALLY IMPAIRED/SERVICES AGES 0-2	01 2183 591 003 000	467.50

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101			
2025-NOV S-0001	12/30/2025		ORIENTATION AND MOBILITY SERVICES	01 2183 591 003 000	127.50
2025-NOV S-0001	12/30/2025		VISUALLY IMPAIRED/SERVICES AGES 0-2 SUPE	01 2183 591 003 005	37.40
2025-NOV S-0001	12/30/2025		O&M SUPERVISION	01 2183 591 003 005	10.20
2025-NOV S-0001	12/30/2025		TRANSITIONAL - ESU	01 2190 591 001 000	680.00
2025-NOV S-0001	12/30/2025		DEAF/HARD OF HEARING SERVICES	01 2190 591 001 008	1,298.00
2025-NOV S-0001	12/30/2025		DISTANCE LEARNING CONSORTIUM	01 2224 382 000 000	754.00
2025-NOV S-0001	12/30/2025		INTERNET E-RATE CONSORTIUM	01 2224 382 000 000	400.00
2025-NOV S-0001	12/30/2025		NEVA	01 2224 382 000 000	708.33
Check Number: 63584	Check Type: Check	Check Date: 12/08/2025	Vendor: ESUCOORDIN	ESU COORDINATING COUNCIL	Check Total: 369.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
PFPT000209	12/02/2025		PROOFPOINT RENWAL 25-26	01 2230 735 000 000	369.00
Check Number: 63585	Check Type: Check	Check Date: 12/08/2025	Vendor: FOLLETTCON	FOLLETT CONTENT SOLUTIONS, LLC	Check Total: 113.04
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
6423919F	12/02/2025	16076	Dogman Big Jim Believes	01 2220 640 003 000	39.98
6423919F	12/02/2025	16076	Bad Guys 20 book set	01 2220 640 003 000	16.54
642919F	11/17/2025	16076	Dogman Big Jim Believes	01 2220 640 003 000	39.98
642919F	11/17/2025	16076	Bad Guys 20 book set	01 2220 640 003 000	16.54
Check Number: 63586	Check Type: Check	Check Date: 12/08/2025	Vendor: FRANKPARTS	FRANK PARTS COMPANY	Check Total: 88.16
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
552797	11/17/2025	16042	General year long supplies	01 1100 610 001 044	69.99
552834	12/04/2025	16042	General year long supplies	01 1100 610 001 044	7.99
552835	11/17/2025	16202	Drill press belt	01 1100 610 001 040	10.18
Check Number: 63587	Check Type: Check	Check Date: 12/08/2025	Vendor: FRENCHMANV	FRENCHMAN VALLEY COOP	Check Total: 3,496.19
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2025-11-0001	12/21/2025		CARDTROL FUEL PURCHASES	01 2710 626 000 000	3,496.19
Check Number: 63588	Check Type: Check	Check Date: 12/08/2025	Vendor: BLUFFSFACI	IDEAL/BLUFFS FACILITY SOLUTIONS	Check Total: 1,840.99
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
505115	12/02/2025	16184	Towel Roll Tork 600'-6cs	01 2610 610 001 000	285.76
505115	12/02/2025	16184	T.T.865 Sheets Tork 36/cs	01 2610 610 001 000	68.61
505115	12/02/2025	16184	Liner 24x32 Wht	01 2610 610 001 000	43.77
505115	12/02/2025	16184	Liner 46x50 Blk 60gal	01 2610 610 001 000	47.00
505115	12/02/2025	16184	Urinal Screen-Wave-Cucu Melon	01 2610 610 001 000	27.80
505115	12/02/2025	16184	Freight Charge	01 2610 610 001 000	3.00
505599-	12/02/2025	16239	Towel Roll Prem 800' 6/cs	01 2610 610 003 000	466.38
505599-	12/02/2025	16239	T.T. 865 Sheets Tork 36/cs	01 2610 610 003 000	137.22
505599-	12/02/2025	16239	Liner 24x32 Wht 500ct	01 2610 610 003 000	43.77
505599-	12/02/2025	16239	Freight Charge	01 2610 610 003 000	3.00
505600	12/02/2025	16240	Consume Eco-Lyze Gal 4/cs	01 2610 110 001 000	119.87

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
505600	12/02/2025	16240	Freight Charge	01 2610 610 001 000	3.00	
505600	12/02/2025	16240	Husky 404 Floor Cleaner	01 2610 610 001 000	107.95	
505600	12/02/2025	16240	Towel Roll Tork 600' 6/cs	01 2610 610 001 000	214.32	
505600	12/02/2025	16240	T.T 865 Sheets Tork	01 2610 610 001 000	137.22	
505600	12/02/2025	16240	Liner46x50 Black 60gal	01 2610 610 001 000	47.00	
505600	12/02/2025	16240	Liner 24x32 Wht	01 2610 610 001 000	43.77	
505600	12/02/2025	16240	Liner 40x46 Black 45gal	01 2610 610 001 000	41.55	
Check Number: 63589	Check Type: Check	Check Date: 12/08/2025	Vendor: ITSAVVY	ITSAVVY LLC	Check Total: 98.30	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
01603104-0002	12/30/2025	16113	ViewSonic ViewBoard VB-WIFI-001 Network	01 2230 734 000 000	98.30	
Check Number: 63590	Check Type: Check	Check Date: 12/08/2025	Vendor: JWPEPPERSONO	J.W. PEPPER & SON INC.	Check Total: 76.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
367993178	11/17/2025	16189	Where Are You, Christmas?	01 1100 610 001 032	41.00	
367993178	11/17/2025	16189	Call Me Maybe	01 1100 610 001 032	35.00	
Check Number: 63591	Check Type: Check	Check Date: 12/08/2025	Vendor: ACEHARDWAR	KIMBALL ACE HARDWARE	Check Total: 507.52	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
12225	11/17/2025	16180	quick coupler 3\8"	01 2710 610 000 000	10.79	
12225	11/17/2025	16180	quick coupler 1\4"	01 2710 610 000 000	21.58	
12225	11/17/2025	16180	Rotating Bristle bush	01 2710 610 000 000	43.19	
12226	11/17/2025	16181	1\4"X1-1\2" nipple	01 2710 610 000 000	4.13	
12232	11/18/2025	16187	striping paint	01 2710 610 000 000	19.78	
12240	12/02/2025	16199	Lbmn Bowl Brush&Caddy	01 2620 610 001 000	6.39	
12287	12/02/2025	16215	Magnetic Mini Sweeper 27"	01 2620 610 001 000	53.99	
12328	12/02/2025	16225	Misc. Fasteners	01 2620 610 001 000	12.00	
12345	12/02/2025	16237	Blade Sawzal 8" 8-12T Pk5	01 2620 610 000 000	20.69	
12368	12/02/2025	16244	Rubber Backing Pad 2"	01 2710 610 000 000	14.39	
12368	12/02/2025	16244	Flap Disc 2" 80grit 5pk	01 2710 610 000 000	16.19	
12368	12/02/2025	16244	Quick Change Pad 2" fine grit 5pk	01 2710 610 000 000	9.89	
12368	12/02/2025	16244	quick change pad 2" coarse grit 5pk	01 2710 610 000 000	9.89	
12373	12/02/2025	16248	Cleanr Drain LiqFire Gal	01 2620 610 000 000	30.59	
12411\3	12/04/2025	16278	2x4x8'	01 2620 610 000 000	5.69	
12414	12/02/2025	16262	3\4" Set Screw Con	01 2610 610 000 000	2.86	
12414	12/02/2025	16262	3\4" Set Screw Con	01 2610 610 000 000	2.86	
12414	12/02/2025	16262	Electrical Box Cover	01 2610 610 000 000	2.07	
12414	12/02/2025	16262	Flex Conduit 1\2XX25'	01 2610 610 000 000	47.99	
12414	12/02/2025	16262	Thread Tape 1\2"X60" gas line tape	01 2620 610 000 000	8.26	
12415	12/04/2025	16261	15' wire 12-2CU NM-B W/G	01 2610 610 003 000	23.99	
12415	12/04/2025	16261	Flex Gas line1\2"X1\2" 60"	01 2610 610 003 000	40.49	
12415	12/04/2025	16261	Electrical Screwdriver	01 2710 610 000 000	19.79	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
12417	12/02/2025	16263	Box Cover SQ 3/41DV	01 2710 626 000 000	2.71	
12417	12/02/2025	16263	3/4" Set Screw Coupling	01 2710 626 000 000	1.43	
12418	12/02/2025	16264	.5QT Bucket	01 2610 610 000 000	1.79	
12418	12/02/2025	16264	Fused Switch	01 2610 610 000 000	18.39	
12418	12/02/2025	16264	Box Cover RC RSD 5/8"	01 2610 610 000 000	2.23	
12418	12/02/2025	16264	Elec Wal Box SQR 4"	01 2610 610 000 000	6.38	
12418	12/02/2025	16264	shop van filter	01 2710 610 000 000	12.99	
12445	12/04/2025	16040	General year long supplies	01 1100 610 001 044	34.11	
Check Number: 63592		Check Type: Check	Check Date: 12/08/2025	Vendor: KIMBALLAUT	KIMBALL AUTO PARTS CO	Check Total: 392.52
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
279269	11/18/2025	16192	filter	01 2620 610 000 000	23.94	
279589	12/04/2025	16041	General year supplies	01 1100 610 001 044	32.91	
279590	12/04/2025	16041	General year supplies	01 1100 610 001 044	3.79	
279754	12/02/2025	16260	Oil filters Activity bus	01 2710 610 000 000	146.18	
279754	12/02/2025	16260	Diesel AntiFreeze	01 2710 610 000 000	133.74	
279754	12/02/2025	16260	Antifreeze Chevy Dex-Cool	01 2710 610 000 000	19.99	
279754	12/02/2025	16260	Filter Return, NOS	01 2710 610 000 000	(30.30)	
279754	12/02/2025	16260	Filter Return, NOS	01 2710 610 000 000	(48.23)	
279838	12/02/2025	16265	Cabin Air Filter 91129	01 2710 610 000 000	64.16	
279838	12/02/2025	16265	Suburban Engine Air Filter	01 2710 610 000 000	46.34	
Check Number: 63593		Check Type: Check	Check Date: 12/08/2025	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total: 678.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2025-10-LUNCH INVOIC	11/17/2025		SUPERVISION MEALS HS	01 2570 291 001 000	96.90	
2025-10-LUNCH INVOIC	11/17/2025		SUPERVISION MEALS ML	01 2570 291 003 000	328.30	
2025-10-LUNCH INVOIC	11/17/2025		SUBSTITUTES MEALS HS	01 2570 293 001 000	116.70	
2025-10-LUNCH INVOIC	11/17/2025		SUBSTITUTES MEALS ML	01 2570 293 003 000	81.60	
2025-MASTERS MEAL	11/18/2025	16232	School masters event fee for school boar	01 2310 580 000 000	55.00	
Check Number: 63594		Check Type: Check	Check Date: 12/08/2025	Vendor: PANHANDLEC	LEGACY COOP	Check Total: 348.35
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2025-11-CA-0001	12/07/2025		CARDRTOL PURCHASES	01 2710 626 000 000	70.87	
731358	11/18/2025		FOOD LAB GROCERIES	01 1100 610 001 042	31.71	
731361	11/18/2025		FOOD LAB GROCERIES	01 1100 610 001 042	28.43	
731369	11/18/2025		FOOD LAB GROCERIES	01 1100 610 001 042	53.81	
731388	11/18/2025		FOOD LAB GROCERIES	01 1100 610 001 042	46.67	
731408	11/18/2025		FOOD LAB GROCERIES	01 1100 610 001 042	30.77	
731413	12/02/2025		FOOD LAB GROCERIES	01 1100 610 001 042	86.09	
Check Number: 63595		Check Type: Check	Check Date: 12/08/2025	Vendor: LONGWILLIA	WILLIAM LONG	Check Total: 319.20
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2025-1st QTR MILEAGE	12/02/2025	16238	William Long	01 2710 332 000 000	319.20	

Detail Check Register

Checking Account: 01

GENERAL FUND 01-101

Check Number: 63596	Check Type: Check	Check Date: 12/08/2025	Vendor: MATHESON	MATHESON TRI-GAS, INC	Check Total:	1,398.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0032187723-0002	12/30/2025		SHIPPING	01 1100 610 000 000	2.91	
0032187723-0002	12/30/2025		AC SM: ACETYLENE IND SZ SM	01 1100 610 001 040	13.50	
0032187723-0002	12/30/2025		AR 150: ARGON 155 CF	01 1100 610 001 040	13.50	
0032187723-0002	12/30/2025		AR CD25150: AR 75 CO2 25 SZ 150	01 1100 610 001 040	27.00	
0032187723-0002	12/30/2025		OX 200: OXYGEN 251 CF	01 1100 610 001 040	13.50	
0032187723-0002	12/30/2025		HAZARDOUS MATERIALS CHARGE	01 1100 610 001 040	14.00	
0032445867	12/02/2025	16209	LINCOLN SQUARE WAVE 205	01 1100 610 001 040	1,314.09	
Check Number: 63597	Check Type: Check	Check Date: 12/08/2025	Vendor: MENARDS	MENARDS - SCOTTSBLUFF	Check Total:	246.15
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
35133	11/18/2025	16186	tint	01 2710 610 000 000	19.98	
35458	11/18/2025	16216	Line Voltage Thermostat	01 2610 610 000 000	62.95	
35583	12/02/2025	16226	Small Parts Organizer	01 2620 610 001 000	18.99	
35583	12/02/2025	16226	Adjustable Organizer	01 2620 610 001 000	16.97	
35583	12/02/2025	16226	4" wax free toilet seal	01 2620 610 001 000	5.99	
35583	12/02/2025	16226	3" wax free toilet seal	01 2620 610 001 000	5.99	
35583	12/02/2025	16226	Zep Bleach Resist Sprayer	01 2710 610 000 000	12.88	
35583	12/02/2025	16226	Window Cleaner Conc 24oz	01 2710 610 000 000	15.94	
35583	12/02/2025	16226	-20 Windshield Wash	01 2710 610 000 000	14.94	
35583	12/02/2025	16226	Swiffer Wet HD Cloth	01 2710 610 000 000	71.52	
Check Number: 63598	Check Type: Check	Check Date: 12/08/2025	Vendor: MONUMENTCL	MONUMENT CLEANING COMPANY	Check Total:	6,380.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
751-0001	12/05/2025		DAILY CLEANING	01 2610 420 001 000	4,505.00	
751-0001	12/05/2025		COMMUTING	01 2610 420 001 000	850.00	
751-0001	12/05/2025		AUDITORIUM	01 2610 420 001 000	125.00	
751-0001	12/05/2025		TWICE WEEKLY (GLASS, INACTIVE, ADMIN)	01 2610 420 001 000	300.00	
751-0001	12/05/2025		MIAN GYM ADD ON	01 2610 420 001 000	600.00	
Check Number: 63599	Check Type: Check	Check Date: 12/08/2025	Vendor: NEASSOSCHO	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	Check Total:	1,410.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
N-54845	12/02/2025		T BROWN-	01 2310 580 000 000	420.00	
N-54845	12/02/2025		ANDERSON	01 2320 580 000 000	420.00	
N-54845	12/02/2025		T-COOK	01 2320 580 000 000	420.00	
N-54845	12/02/2025		GRIEBEL	01 2320 580 000 000	150.00	
Check Number: 63600	Check Type: Check	Check Date: 12/08/2025	Vendor: ONESOURCE	ONE SOURCE	Check Total:	546.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2022189750	12/02/2025		ANNUAL FEE	01 2320 890 000 000	546.00	

Detail Check Register

Checking Account: 01		GENERAL FUND 01-101				
Check Number: 63601	Check Type: Check	Check Date: 12/08/2025	Vendor: PERRYGUTHE	PERRY, GUTHERY, HAASE & GESSFO	Check Total:	813.60
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
274-0002	12/25/2025		LEGAL SERVICES	01 2330 317 000 000	813.60	
Check Number: 63602	Check Type: Check	Check Date: 12/08/2025	Vendor: MUSICK8	PLANK ROAD PUBLISHING, INC.	Check Total:	70.30
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
26-817808	12/02/2025	16222	Music for K-1 Christmas program	01 1100 610 003 030	70.30	
Check Number: 63603	Check Type: Check	Check Date: 12/08/2025	Vendor: RAUNERANDA	RAUNER AND ASSOCIATES, P.C.	Check Total:	17,355.40
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0042749-IN	11/18/2025	16230	PREPARATION OF 2024/25 AUDIT REPORT	01 2510 315 000 000	16,900.00	
0042749-IN	11/18/2025	16230	ADDITIONAL NSSRS TESTING REQUIRED BY THE	01 2510 315 000 000	300.00	
0042749-IN	11/18/2025	16230	ADDTL EXPENSES: TRAVEL	01 2510 315 000 000	155.40	
Check Number: 63604	Check Type: Check	Check Date: 12/08/2025	Vendor: RIGHTIMPRE	THE RIGHT IMPRESSION	Check Total:	5.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
701196155	11/17/2025	16210	SCHOOL BOARD NAME PLATE	01 2310 890 000 000	5.00	
Check Number: 63605	Check Type: Check	Check Date: 12/08/2025	Vendor: SWEIGARDJU	JUSTIN SWEIGARD	Check Total:	678.30
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2025-1st QTR MILEAGE	12/02/2025	16246	Justin Sweigard	01 2710 332 000 000	678.30	
Check Number: 63606	Check Type: Check	Check Date: 12/08/2025	Vendor: VERIZON	VERIZON WIRELESS	Check Total:	53.02
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
6128995763-0001	12/20/2025		cell phones	01 2510 530 000 000	53.02	
Check Number: 63607	Check Type: Check	Check Date: 12/08/2025	Vendor: VOYAGER	VOYAGER FLEET SYSTEMS, INC.	Check Total:	922.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
8691497732-0041	12/01/2025		CARDTROL PURCHASES	01 2710 626 000 000	986.75	
8691497732-0041	12/01/2025		TAX ADJUSTMENT	01 2710 626 000 000	(64.75)	
Check Number: 63608	Check Type: Check	Check Date: 12/08/2025	Vendor: WPCI	WPCI	Check Total:	38.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
S170811-IN-0003	12/09/2025		RANDOM DRUG SCREEN	01 2710 890 000 000	38.00	
Check Number: 63609	Check Type: Check	Check Date: 12/08/2025	Vendor: 403BCONSUL	403b CONSULTANTS	Check Total:	400.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
INVIMA9320049	12/04/2025		GOVERNMENT MANDATED ADMENDMENT	01 1100 810 000 000	400.00	
Check Number: 63610	Check Type: Check	Check Date: 12/05/2025	Vendor: BLACKHILLS	BLACK HILLS ENERGY	Check Total:	3,237.09
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2025-12-	12/05/2025		BUS BARN	01 2610 621 000 000	1,134.84	
2025-12-	12/05/2025		CREDIT	01 2610 621 000 000	(97.61)	
2025-12-	12/05/2025		MAIN BUILDING	01 2610 621 001 000	1,395.77	

Detail Check Register

Checking Account:	01	GENERAL FUND 01-101			
2025-12-	12/05/2025	ML	01 2610 621 003 000	804.09	
*Denotes Expensed Invoice Item			Checking Account ID: 01	Total without Voids:	<u>90,879.55</u>

Detail Check Register

Checking Account: 02FIRSTIER **DEPRECIATION FIRSTIER**
Check Number: 1603 Check Type: Check Check Date: 12/08/2025 Vendor: MOHRRANCH MOHR RANCH AND CONSTRUCTION Check Total: 25,000.00
Invoice Number Invoice Date PO Number Detail Description Chart of Account Number Detail Amount
2026-WINDOW 12/05/2025 16301 DEPOSIT FOR WINDOWS AT ML 02 2900 450 000 000 25,000.00
PROJECT

*Denotes Expensed Invoice Item

Checking Account ID: 02FIRSTIER Total without Voids: 25,000.00

Detail Check Register

Checking Account: 05FIRSTIER		ACTIVITY FUND FIRSTIER					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
Check Number: 20111 Check Type: Check Check Date: 12/08/2025 Vendor: AWARDSUNLI AWARDS UNLIMITED INC Check Total: 175.47							
323116	12/02/2025	16235	Girls Wrestling Meet Medals	05 2900 610 001 153	159.60		
323116	12/02/2025	16235	Shipping	05 2900 610 001 153	15.87		
Check Number: 20112 Check Type: Check Check Date: 12/08/2025 Vendor: DELLMARKET DELL MARKETING L.P. Check Total: 2,922.44							
10848275845	12/02/2025	16224	Dell Pro 16 PC16255, Per Quote #: 300019	05 2900 610 001 701	2,922.44		
Check Number: 20113 Check Type: Check Check Date: 12/08/2025 Vendor: ACEHARDWAR KIMBALL ACE HARDWARE Check Total: 192.89							
12333	12/04/2025		CARPET PROJECT	05 2900 610 001 220	73.76		
12399	12/04/2025		GOLF CART	05 2900 610 001 220	15.99		
12399	12/04/2025		BEEF BOARD	05 2900 610 001 220	36.06		
12464	12/04/2025		PROJECT BANNERS	05 2900 610 001 220	67.08		
Check Number: 20114 Check Type: Check Check Date: 12/08/2025 Vendor: KIMBALLAUT KIMBALL AUTO PARTS CO Check Total: 9.00							
279364	12/04/2025		BEEF BOARD	05 2900 610 001 220	9.00		
Check Number: 20115 Check Type: Check Check Date: 12/08/2025 Vendor: PANHANDLEC LEGACY COOP Check Total: 71.82							
731404	11/17/2025	15800	CONCESSION STAND SUPPLIES	05 2900 610 001 327	39.90		
731441	12/02/2025	15800	CONCESSION STAND SUPPLIES	05 2900 610 001 327	31.92		
Check Number: 20116 Check Type: Check Check Date: 12/08/2025 Vendor: SOUTHEASTE SOUTHEASTERN PERFORMANCE APPAREL Check Total: 4,300.00							
561741	11/17/2025	15870	Annie Show Choir Dress	05 2900 610 001 603	4,050.00		
561741	11/17/2025	15870	S&H Estimate	05 2900 610 001 603	250.00		

*Denotes Expensed Invoice Item

Checking Account ID: 05FIRSTIER Total without Voids: 7,671.62

Detail Check Register

Checking Account: 06FIRSTIER 06 FIRSTIER BANK

Check Number: 7182	Check Type: Check	Check Date: 12/08/2025	Vendor: CASHWADIST	CASH-WA DISTRIBUTING	Check Total:	9,282.98
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
14882734	12/03/2025		ML SUPPLIES	06 3100 610 003 000	69.85	
14882734	12/03/2025		ML FOOD	06 3100 630 003 000	1,065.27	
14882806	12/03/2025		HS SUPPLIES	06 3100 610 001 000	199.29	
14882806	12/03/2025		HS FOOD	06 3100 630 001 000	1,501.06	
14890056	12/03/2025		HS FOOD	06 3100 630 001 000	119.68	
14890682	12/03/2025		ML SUPPLIES	06 3100 610 003 000	18.65	
14890682	12/03/2025		DISTRICT	06 3100 630 000 000	144.90	
14890682	12/03/2025		ML FOOD	06 3100 630 003 000	721.19	
14890693	12/03/2025		HS SUPPLIES	06 3100 610 001 000	71.10	
14890693	12/03/2025		HS FOOD	06 3100 630 001 000	1,294.02	
14895084	12/03/2025		DISTRICT	06 3100 630 000 000	16.42	
14895084	12/03/2025		HS FOOD	06 3100 630 001 000	389.85	
14898908	12/03/2025		ML SUPPLIES	06 3100 610 003 000	96.75	
14898908	12/03/2025		ML FOOD	06 3100 630 003 000	1,476.45	
14898920	12/03/2025		HS FOOD	06 3100 630 001 000	679.19	
14898920	12/03/2025		HS SUPPLIES	06 3100 630 003 000	37.30	
14906053	12/03/2025		HS FOOD	06 3100 630 001 000	464.77	
14906056	12/03/2025		ML SUPPLIES	06 3100 610 003 000	48.70	
14906056	12/03/2025		ML FOOD	06 3100 630 003 000	868.54	

Check Number: 7183	Check Type: Check	Check Date: 12/08/2025	Vendor: HILANDDAIR	HILAND DAIRY FOODS COMPANY, LLC	Check Total:	1,836.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1712498	12/03/2025		1712498	06 3100 630 001 000	124.36	
1712498	12/03/2025		1712348	06 3100 630 001 000	124.36	
1712498	12/03/2025		1712660	06 3100 630 001 000	149.40	
1712498	12/03/2025		1712813	06 3100 630 001 000	73.48	
2025-11-ML	12/03/2025		1712497	06 3100 630 003 000	397.30	
2025-11-ML	12/03/2025		1712347	06 3100 630 003 000	222.87	
2025-11-ML	12/03/2025		1712659	06 3100 630 003 000	348.05	
2025-11-ML	12/03/2025		1712579	06 3100 630 003 000	98.51	
2025-11-ML	12/03/2025		1712812	06 3100 630 003 000	223.69	
2025-11-ML	12/03/2025		1712738	06 3100 630 003 000	74.29	

Check Number: 7184	Check Type: Check	Check Date: 12/08/2025	Vendor: KIMBALLPUB	KIMBALL PUBLIC SCHOOLS	Check Total:	578.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
PEPSI DELIVERY CREDI	12/03/2025		5100175878	06 3100 630 001 000	166.60	
PEPSI DELIVERY CREDI	12/03/2025		5100174893	06 3100 630 001 000	180.60	
PEPSI DELIVERY CREDI	12/03/2025		510017585	06 3100 630 001 000	231.30	

Detail Check Register

Checking Account: 06FIRSTIER 06 FIRSTIER BANK

Check Number: 7185	Check Type: Check	Check Date: 12/08/2025	Vendor: SYSCODENVE	SYSCO CORPORATION	Check Total:	4,741.92
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
759330101	12/03/2025		ML FOOD	06 3100 630 003 000	620.88	
759345760	12/03/2025		ML SUPPLIES	06 3100 610 003 000	44.22	
759345760	12/03/2025		ML FOOD	06 3100 630 003 000	784.70	
759360532	12/03/2025		HS SUPPLIES	06 3100 610 001 000	28.17	
759360532	12/03/2025		DISTRICT	06 3100 630 000 000	154.77	
759360532	12/03/2025		HS FOOD	06 3100 630 001 000	726.57	
759360533	12/03/2025		ML SUPPLIES	06 3100 610 003 000	117.08	
759360533	12/03/2025		DISTRICT	06 3100 630 000 000	14.53	
759360533	12/03/2025		ML FOOD	06 3100 630 003 000	1,012.91	
759366066	12/03/2025		ML FOOD	06 3100 630 003 000	26.81	
759387208	12/03/2025		HS FOOD	06 3100 630 001 000	674.27	
759387209	12/03/2025		ML FOOD	06 3100 630 003 000	537.01	

Check Number: 7186	Check Type: Check	Check Date: 12/08/2025	Vendor: USFOODSGRA	US FOODS - GRAND ISLAND	Check Total:	1,639.07
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4910398	12/03/2025		HS FOOD DELIVERY	06 3100 630 001 000	1,639.07	

*Denotes Expensed Invoice Item

Checking Account ID: 06FIRSTIER Total without Voids: 18,078.78

Detail Check Register

Checking Account: 08FIRSTIER BUILDING FUND FIRSTIER BANK

Check Number: 1905 Check Type: Check Check Date: 12/08/2025 Vendor: ATRLANDSCA ATR LANDSCAPING, LLC Check Total: 78,200.00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
7111	12/05/2025	16207	SITE PREP FOR SYNTHETIC LAWN INSTALL. R	08 4700 450 000 000	3,000.00
7111	12/05/2025	16207	INSTALLATION OF INFILL AND DRAINAGE FOR	08 4700 450 000 000	60,000.00
7111	12/05/2025	16207	TIMBER FOR THE BORDER AROUND LAWN AND EX	08 4700 450 000 000	5,200.00
7111	12/05/2025	16207	HAT PLAY PAD W/DRAINAGE. THIS IS THE FAL	08 4700 450 000 000	9,000.00
7111	12/05/2025	16207	MOB TO AND FROM KIMBALL. THIS COVERS TH	08 4700 450 000 000	1,000.00

*Denotes Expensed Invoice Item

Checking Account ID: 08FIRSTIER

Total without Voids: 78,200.00



KIMBALL PUBLIC SCHOOLS

Administration Offices
 901 South Nadine Street
 Kimball, NE 69145

Mr. Trevor Anderson, Superintendent
 Carmela Graves, Business Manager

(308) 235-2188
 Fax (308) 235-3269

December 8, 2025

Treasurer's report is as follows:

	Nov-25	Nov-24
Amount received from County Treasurer	84,653.70	99,345.53
Bank Balance November 30, 2025	196,894.58	66,533.34
Savings Account General Funds November 30, 2025	1,822,376.85	2,057,930.17
Depreciation Fund November 30, 2025	410,576.09	414,763.59
Building Fund November 30, 2025	408,017.06	398,586.47
Nutrition Fund November 30, 2025	89,280.52	91,089.60
Activity Fund November 30, 2025	146,761.97	74,663.67
Total Available Funds	3,073,907.07	3,103,566.84
Payroll Gross	366,669.35	356,328.17
Amount of Bills	211,958.33	134,311.97
Blue Cross Blue Shield/HSA Pmt/UNUM Life	95,481.21	89,618.50
Nebraska School Retirement	28,336.70	33,094.74
FirsTier Bank (FICA)	27,138.72	26,510.19
Total Amount of Expenses	729,584.31	639,863.57
Balance Remaining after Expenses	2,344,322.76	2,463,703.27

Monthly Finance Report to the Board
Dec-25

**Reconciled Balances as of NOVEMBER 30, 2025				
(Balance on Books)			2024-2025	2025-2026
	2024-2025	2025-2026		
General - Checking	\$ 66,533.34	\$ 196,894.58	GF Bills Payable	\$ 111,920.89 \$ 90,879.55
General - Savings	\$ 2,057,930.17	\$ 1,822,376.85	GF Payroll	\$ 493,620.79 \$ 505,748.03
Depreciation	\$ 414,763.59	\$ 410,576.09	(including Ins, RET & Tax)	\$ 605,541.68 \$ 596,627.58
Activity	\$ 74,663.67	\$ 146,761.97	NOVEMBER REVENUE	
Nutrition	\$ 91,089.60	\$ 89,280.52	Beginning Cash	\$ 72,148.08 \$ 146,504.01
Spec Building	\$ 398,586.47	\$ 408,017.06	GF Transfer	\$ 575,000.00 \$ 525,000.00
FUNDS TOTAL	\$ 3,103,566.84	\$ 3,073,907.07	State Aid	\$ 16,752.00 \$ 161,452.00
			Kimball County	\$ 99,345.53 \$ 84,653.70
			Interest	\$ 7,226.70 \$ 6,795.76
			Total Month Available	\$ 770,472.31 \$ 924,405.47

Three Year Comparison				DECEMBER NUTRITION FUND		2024-2025	2025-2026
GF Revenue							
	2023-2024	2024-2025	2025-2026				
September	\$ 1,755,327.15	\$ 1,318,416.39	\$ 1,201,507.58	NF Bills Payable	\$ 22,391.08	\$ 18,078.78	
October	\$ 276,514.37	\$ 626,365.47	\$ 447,071.91	NF Payroll	\$ 11,930.81	\$ 12,057.95	
November	\$ 174,307.86	\$ 123,758.98	\$ 254,904.48		\$ 34,321.89	\$ 30,136.73	
December	\$ 274,775.16	\$ 533,987.38		NOVEMBER REVENUE			
January	\$ 899,830.06	\$ 617,834.84		Beginning Cash	\$ 79,818.34	\$ 95,567.05	
February	\$ 445,468.50	\$ 377,684.61		LUNCH INFINITE CAMPUS	\$ 1,690.13	\$ 2,090.98	
March	\$ 687,522.47	\$ 1,204,802.90		SFSP Lunch Claim	\$ 43,033.85	\$ 24,074.12	
April	\$ 221,548.69	\$ 303,486.60		Checks	\$ 2,879.46	\$ 2,022.15	
May	\$ 2,167,515.47	\$ 2,464,293.22		INTEREST	\$ 286.17	\$ 229.74	
June	\$ 518,146.54	\$ 426,385.12			\$ 127,707.95	\$ 123,984.04	
July	\$ 108,354.02	\$ 110,763.91					
August	\$ 157,456.04	\$ 130,420.73					
Running Total (YTD)	\$ 2,206,149.38	\$ 2,068,540.84	\$ 1,903,483.97				
Total Revenue	\$ 7,686,766.33	\$ 8,238,200.15	\$ 1,903,483.97				
% OF BUD (YTD)	28.72%	26.02%	22.33%				
Annual Budget	\$ 7,682,000.00	\$ 7,950,000.00	\$ 8,523,500.00				
% of Bud Rec	100.06%	103.63%	22.33%				

Three Year Comparison			
GF Expenditures			
	2023-2024	2024-2025	2025-2026
September	\$ 652,805.22	\$ 764,430.91	\$ 780,649.65
October	\$ 565,759.67	\$ 607,706.74	\$ 662,635.38
November	\$ 641,328.85	\$ 585,270.11	\$ 611,093.61
December	\$ 574,717.65	\$ 614,387.26	
January	\$ 521,289.42	\$ 566,103.66	
February	\$ 617,541.81	\$ 564,305.81	
March	\$ 600,409.42	\$ 576,824.06	
April	\$ 570,373.82	\$ 630,038.58	
May	\$ 691,531.68	\$ 696,176.08	
June	\$ 577,800.87	\$ 595,875.61	
July	\$ 550,748.19	\$ 589,726.35	
August	\$ 567,897.35	\$ 499,732.30	
Running Total (YTD)	\$ 1,859,893.74	\$ 1,957,407.76	\$ 2,054,378.64
Total Expenditures	\$ 7,132,203.95	\$ 7,290,577.47	\$ 2,054,378.64
	2023-2024	2024-2025	2025-2026
% of Bud Spent (YTD)	18.73%	19.70%	19.89%
Annual Budget	\$ 9,928,634.00	\$ 9,935,895.00	\$ 10,327,195.00
% of Bud Spent	71.83%	19.70%	19.89%

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
05 1510 0502	HS INTEREST EARNED ON ACCOUNT	402.44	1,293.00	3,000.00	43.10	296.77	1,093.49	3,000.00	36.45
05 1710 0100	ATHLETIC FUND	0.00	1,614.28	2,500.00	64.57	0.00	0.00	0.00	0.00
05 1710 0101	ACTIVITY TICKETS	0.00	924.65	1,000.00	92.47	0.00	849.56	2,000.00	42.48
05 1710 0103	RED AND WHITE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0110	FB GATE RECEIPTS	0.00	2,408.50	3,000.00	80.28	0.00	2,489.50	3,000.00	82.98
05 1710 0120	VB GATE RECEIPTS	0.00	4,009.00	2,000.00	200.45	58.48	1,179.48	2,000.00	58.97
05 1710 0140	BBB/GBB GATE RECEIPTS	0.00	0.00	6,000.00	0.00	0.00	0.00	5,000.00	0.00
05 1710 0150	WR GATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1710 0160	TR GATE RECEIPTS	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1710 0180	JH FOOTBALL ADMISSIONS	0.00	860.00	1,000.00	86.00	0.00	839.00	1,000.00	83.90
05 1710 0181	JH VOLLEYBALL ADMISSIONS	0.00	905.00	1,000.00	90.50	0.00	750.00	500.00	150.00
05 1710 0182	JH BASKETBALL ADMISSIONS	527.00	527.00	2,000.00	26.35	499.00	499.00	1,000.00	49.90
05 1710 0183	JH WRESTLING ADMISSIONS	587.00	587.00	500.00	117.40	497.00	497.00	1,000.00	49.70
05 1710 0184	JH TRACK FEES	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
05 1790 0100	ATHLETIC FUND	1,685.72	6,935.73	5,000.00	138.71	0.00	0.00	0.00	0.00
05 1790 0130	XC ENTRY FEES	0.00	480.00	500.00	96.00	0.00	560.00	1,000.00	56.00
05 1790 0134	MOCK TRIAL FEES	11.39	11.39	0.00	0.00	0.00	0.00	0.00	0.00
05 1790 0154	WR DUES AND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1790 0170	BOYS GOLF ENTRY FEES	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1790 0176	GIRLS GOLF ENTRY FEES	0.00	120.00	500.00	24.00	0.00	100.00	500.00	20.00
05 1790 0183	JH WRESTLING FEES	300.00	300.00	500.00	60.00	450.00	450.00	0.00	0.00
05 1790 0184	JH TRACK FEES	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
05 1790 0210	PADLOCK DEPOSITS	0.00	15.00	500.00	3.00	14.00	21.00	100.00	21.00
05 1790 0215	SPEECH ENTRY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1790 0265	JH QUIZ BOWL	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1790 0701	FFA FUND	0.00	485.79	2,000.00	24.29	0.00	60.00	0.00	0.00
05 1920 0103	RED AND WHITE ACCOUNT	0.00	399.00	45,000.00	0.89	0.00	0.00	0.00	0.00
05 1920 0205	FFA PLASMACAM FUND	2,548.00	2,548.00	2,500.00	101.92	0.00	0.00	100.00	0.00
05 1920 0215	SPEECH	210.71	210.71	0.00	0.00	0.00	0.00	0.00	0.00
05 1920 0216	WASHINGTON DC TRIP	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1920 0218	HS STUDENT COUNCIL	0.00	0.00	500.00	0.00	0.00	394.00	0.00	0.00
05 1920 0225	ONE ACTS	210.71	210.71	0.00	0.00	0.00	0.00	0.00	0.00
05 1920 0266	ACTIVITIES SPONSOR	500.00	4,825.00	30,000.00	16.08	0.00	3,000.00	30,000.00	10.00
05 1920 0325	CLASS OF 2025	0.00	0.00	0.00	0.00	0.00	344.41	0.00	0.00
05 1920 0326	CLASS OF 2026	0.00	0.00	500.00	0.00	0.00	9,524.74	0.00	0.00
05 1920 0327	CLASS OF 2027	0.00	9,562.04	25,000.00	38.25	0.00	0.00	0.00	0.00

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
05 1920 0328	CLASS OF 2028	0.00	1,860.00	2,000.00	93.00	0.00	0.00	0.00	0.00
05 1920 0329	CLASS OF 2029	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1920 0701	FFA FUND	483.53	4,263.23	20,000.00	21.32	0.00	385.53	0.00	0.00
05 1920 0738	ESPORTS FUNDRAISER	421.43	421.43	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0100	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
05 1990 0109	UNIFORMS	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1990 0113	FB SUPPLIES/EQUIP/MISC	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
05 1990 0142	BBB TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0157	GIRLS WRESTLING FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
05 1990 0180	JH FOOTBALL FUNRAISER	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1990 0199	STATE/NATIONAL EXPENSES	0.00	30.00	5,000.00	0.60	0.00	190.74	0.00	0.00
05 1990 0202	YEARBOOK	0.00	65.00	500.00	13.00	0.00	0.00	100.00	0.00
05 1990 0208	FACILITY USE	200.00	275.00	1,000.00	27.50	0.00	25.00	500.00	5.00
05 1990 0212	READ-A-THON	0.00	5,327.21	10,000.00	53.27	4,566.09	7,470.09	0.00	0.00
05 1990 0220	WOODSHOP PROJECTS	681.21	935.72	7,500.00	12.48	0.00	0.00	6,000.00	0.00
05 1990 0235	THE RANCH	0.00	0.00	500.00	0.00	0.00	319.92	0.00	0.00
05 1990 0260	HS QUIZ BOWL	0.00	0.00	500.00	0.00	0.00	197.00	0.00	0.00
05 1990 0265	JH QUIZ BOWL	0.00	0.00	500.00	0.00	0.00	197.00	0.00	0.00
05 1990 0325	CLASS OF 2025	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1990 0326	CLASS OF 2026	0.00	0.00	0.00	0.00	66.31	66.31	20,000.00	0.33
05 1990 0327	CLASS OF 2027	0.00	3,911.67	0.00	0.00	0.00	0.00	5,000.00	0.00
05 1990 0328	CLASS OF 2028	90.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0400	GRADE ACTIVITY MISCELLANEOUS	0.00	0.00	1,000.00	0.00	0.00	(2,904.00)	1,000.00	(290.40)
05 1990 0410	GRADE ACTIVITY LEADERSHIP FUND	0.00	0.00	2,500.00	0.00	492.12	1,023.62	1,000.00	102.36
05 1990 0500	HS MISC	1,586.26	1,586.26	1,000.00	158.63	0.00	0.00	1,000.00	0.00
05 1990 0601	BAND ACTIVITY	0.00	1,423.44	2,500.00	56.94	0.00	647.93	1,500.00	43.20
05 1990 0606	SHOW CHOIR UNIFORMS	76.78	3,405.13	4,000.00	85.13	517.92	3,158.73	4,000.00	78.97
05 1990 0607	ELEM SHOW CHOIR	397.00	397.00	500.00	79.40	0.00	418.00	500.00	83.60
05 1990 0701	FFA FUND	14,318.00	17,552.64	2,500.00	702.11	0.00	1,695.37	30,000.00	5.65
05 1990 0705	CHEERLEADING FUNDRAISING	0.00	3,039.00	15,000.00	20.26	125.00	3,380.00	30,000.00	11.27
05 1990 0709	JH STUDENT COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1990 0711	HS STUCO FUNDRAISER	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
05 1990 0713	NATIONAL HONOR SOCIETY FUNDRAISER	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1990 0715	XC FUNDRAISING	0.00	740.00	2,500.00	29.60	0.00	1,830.00	1,500.00	122.00
05 1990 0717	BOYS GOLF FUNDRAISING	0.00	0.00	2,500.00	0.00	0.00	0.00	1,500.00	0.00
05 1990 0719	GIRLS GOLF FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	400.00	1,500.00	26.67
05 1990	FB FUNDRAISING	0.00	200.00	4,000.00	5.51	1,400.00	4,885.00	5,000.00	97.70

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
0721									
05 1990 0723	VOLLEYBALL FUNDRAISER	0.00	1,344.00	3,000.00	44.80	0.00	5,903.41	4,000.00	147.59
05 1990 0724	JH VOLLEYBALL FUNDRAISER	0.00	271.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0725	BBB FUNDRAISING	0.00	0.00	3,000.00	0.00	0.00	0.00	5,000.00	0.00
05 1990 0727	GBB FUNDRAISING	2,200.00	2,200.00	3,000.00	73.33	2,360.00	2,360.00	5,000.00	47.20
05 1990 0729	WRESTLING FUNDRAISING	0.00	0.00	1,000.00	0.00	0.00	0.00	4,000.00	0.00
05 1990 0731	TRACK FUNDRAISING	0.00	0.00	5,000.00	0.00	0.00	0.00	4,000.00	0.00
05 1990 0735	WEIGHT LIFTING CLUB	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
05 1990 0738	ESPORTS OTHER LOCAL REVENUE FUNDRAISER	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
05 1990 0741	ART CLASS PROJECTS	0.00	0.00	0.00	0.00	0.00	48.00	0.00	0.00
05 1990 0751	7-12 RESOURCE RM FUNDRAISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 1990 0753	SPEECH FUNDRAISING	0.00	0.00	500.00	0.00	0.00	197.00	1,000.00	19.70
05 1990 0755	ONE ACT FUNDRAISING	0.00	0.00	500.00	0.00	0.00	197.00	1,000.00	19.70
05 1990 0757	LONGHORNS COMMITTED	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
05 1990 0759	CIVICS FUNDRAISER	0.00	0.00	1,500.00	0.00	0.00	0.00	2,500.00	0.00
05 1990 0762	EDUCATION QUEST	0.00	0.00	2,500.00	0.00	0.00	2,500.00	2,500.00	100.00
05 1990 0764	LONGHORN APPAREL	53.00	538.00	1,000.00	53.80	0.00	0.00	1,000.00	0.00
05 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	100,000.00	0.00	0.00	0.00	50,000.00	0.00
05 5200 0201	TRANSFER ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>27,490.18</u>	<u>89,467.53</u>	<u>350,000.00</u>	<u>25.57</u>	<u>11,342.69</u>	<u>57,242.83</u>	<u>250,300.00</u>	<u>22.87</u>
05	ACTIVITIES	27,490.18	89,467.53	350,000.00	25.57	11,342.69	57,242.83	250,300.00	22.87
06	SCHOOL NUTRITION								
06 1510	INTEREST ON LOCAL REV RECEIPTS	229.74	815.18	3,000.00	27.17	286.17	1,212.10	5,000.00	24.24
06 1611	STUDENT LUNCHES	0.00	4,878.43	50,000.00	9.76	4,570.39	15,903.47	20,000.00	79.52
06 1612	STUDENT BREAKFASTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 1613	SPECIAL MILK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 1620	FOOD PROGRAM ADULT RECEIPTS	4,113.13	7,696.95	0.00	0.00	0.00	0.00	0.00	0.00
06 1990	OTHER LOCAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3150	SCHOOL LUNCH-STATE SHARE	0.00	0.00	10,000.00	0.00	0.00	0.00	100,000.00	0.00
06 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 4210	SCHOOL LUNCH (FED ONLY)	24,074.12	58,420.02	200,000.00	29.21	43,033.85	53,371.92	200,000.00	26.69
06 4211	CHILD AND ADULT CARE FOOD PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 5200	TRANSFERS FROM OTHER FUNDS	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
		<u>28,416.99</u>	<u>71,810.58</u>	<u>363,000.00</u>	<u>19.78</u>	<u>47,890.41</u>	<u>70,487.49</u>	<u>325,000.00</u>	<u>21.69</u>
06	SCHOOL NUTRITION	28,416.99	71,810.58	363,000.00	19.78	47,890.41	70,487.49	325,000.00	21.69
08	SPECIAL BUILDING FUND								
08 1100	PROPERTY TAX COMMISSION	3,927.09	128,676.09	500,000.00	25.74	5,281.15	158,638.41	475,000.00	33.40
08 1115	CARLINE TAXES	0.00	199.69	2,000.00	9.98	0.00	205.34	2,000.00	10.27
08 1140	PROP TAXES PENALTIES & INTEREST	130.12	377.44	2,000.00	18.87	174.75	677.59	2,000.00	33.88
08 1510	INTEREST ON LOCAL REV RECEIPTS	1,246.26	4,506.35	20,000.00	22.53	1,261.49	3,857.62	20,000.00	19.29
08 1920	CONTRIBUTIONS/DONATIONS PRIVATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3130	HOMESTEAD ALLOCATION	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
08 3131	PROPERTY TAX CREDIT	0.00	0.00	230,000.00	0.00	0.00	0.00	30,000.00	0.00
08 3132	PROP TAX CREDIT-RAILROADS/PUBLIC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 3133	NAMEPLATE CAPACITY TAX	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
08 3180	PRO-RATA MOTOR VEHICLE	78.42	78.42	1,000.00	7.84	136.20	136.20	1,000.00	13.62

BOARD BUDGET REPORT OF REVENUES

Acct #	Acct Description	Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
		5,381.89	133,837.99	770,000.00	17.38	6,853.59	163,515.16	545,000.00	30.00
08	SPECIAL BUILDING FUND	5,381.89	133,837.99	770,000.00	17.38	6,853.59	163,515.16	545,000.00	30.00
Grand Total:		317,446.24	2,202,783.71	10,421,500.00	21.14	191,211.91	2,364,441.88	9,480,300.00	24.94

BOARD BUDGET REPORT OF EXPENSES

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
01	GENERAL FUND								
000	AMT ABSORB UNUSED BUDGET AUTH	0.00	0.00	1,837,195.00	0.00	0.00	0.00	1,905,895.00	0.00
105	EXECUTIVE ADMINISTRATION SALARIES	12,600.00	37,800.00	155,000.00	24.39	11,775.00	35,325.00	145,000.00	24.36
110	SALARIES NON-INSTRUCTIONAL	30,493.98	91,701.66	351,200.00	26.19	30,976.27	96,194.45	348,000.00	27.64
111	SALARIES TEACHERS/PROF STAFF	248,262.38	744,520.34	2,930,500.00	25.41	227,484.33	682,770.62	3,073,500.00	22.21
112	SALARIES PARAS	26,107.57	68,863.71	274,500.00	25.09	30,631.61	78,751.91	260,500.00	30.23
114	SALARIES DIRECTOR	2,783.01	9,058.87	35,000.00	25.88	2,649.74	8,648.44	35,000.00	24.71
116	SALARIES PROFESSIONAL NON-CERTIFIED	15,743.75	47,231.25	190,000.00	24.86	15,204.08	45,612.24	183,000.00	24.92
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
122	SUBSTITUTES PARAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	SUBSTITUTES SALARIES - TEACHERS	7,125.00	12,975.00	80,000.00	16.22	12,337.50	30,922.50	110,000.00	28.11
126	SUBSTITUTES SALARIES - PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	3.41	24.44	0.00	0.00	0.82	5.74	0.00	0.00
132	OVERTIME PARAS	0.00	60.34	500.00	12.07	88.56	160.57	1,000.00	16.06
150	ADDITIONAL COMP NON-INSTRUCTIONAL	5,597.50	7,544.50	65,000.00	11.61	7,708.53	9,439.09	50,000.00	18.88
151	ADDITIONAL COMP TEACHERS/PROF STAFF	20,955.88	78,300.64	160,000.00	48.94	18,296.51	42,574.26	175,000.00	24.33
152	ADDITIONAL COMP PARAS	415.80	1,247.40	5,000.00	24.95	0.00	810.60	5,000.00	16.21
210	GROUP INSURANCE NON-INSTRUCTIONAL	5,058.62	14,711.77	60,600.00	24.28	4,203.52	13,467.78	52,100.00	25.85
211	GROUP INSURANCE TEACHERS/PROF STAFF	76,491.21	229,522.05	896,700.00	25.60	70,913.10	212,946.31	947,300.00	22.48
212	GROUP INSURANCE PARAS	54.24	172.16	1,200.00	14.35	236.18	304.44	750.00	40.59
213	GROUP INSURANCE LONG TERM SUB	0.32	1.32	0.00	0.00	690.85	1,993.00	10,000.00	19.93
214	GROUP INSURANCE DIRECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	GROUP INSURANCE SUPERINTENDENT	2,346.35	7,039.05	28,000.00	25.14	2,146.89	6,595.65	27,000.00	24.43
216	GROUP INSURANCE PROFESSIONAL NONCERTIFIE	6,846.61	20,787.82	84,000.00	24.75	6,588.26	19,922.25	80,500.00	24.75
220	SOCIAL SECURITY NON-INSTRUCTIONAL	2,514.59	6,856.35	31,000.00	22.12	2,762.79	7,504.25	30,800.00	24.36
221	SOCIAL SECURITY TEACHERS/PROF STAFF	19,997.97	61,529.25	232,500.00	26.46	18,332.63	54,380.96	288,500.00	18.85
222	SOCIAL SECURITY PARAS	2,021.15	5,344.03	22,100.00	24.18	2,311.73	6,050.90	22,100.00	27.38
223	SOCIAL SECURITY SUB TEACHERS	545.07	992.60	6,600.00	15.04	938.17	2,353.60	9,500.00	24.77
224	SOCIAL SECURITY DIRECTOR	208.42	679.59	3,000.00	22.65	198.23	648.18	3,000.00	21.61
225	SOCIAL SECURITY SUPERINTENDENT	959.47	2,878.41	11,500.00	25.03	896.74	2,689.92	11,000.00	24.45
226	SOCIAL SECURITY PROFESSIONAL/NONCERTIFIE	1,181.23	3,542.74	15,000.00	23.62	1,142.18	3,426.28	15,000.00	22.84
229	SOCIAL SECURITY EARLY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	2,523.84	7,244.60	36,000.00	20.12	3,008.91	8,652.78	35,500.00	24.37
231	RETIREMENT TEACHERS/PROF STAFF	21,443.92	63,124.32	291,500.00	21.65	24,157.72	71,149.54	349,500.00	20.36
232	RETIREMENT PARAS	2,143.08	5,669.83	28,100.00	20.18	2,822.07	7,385.88	26,600.00	27.77
233	tax expense	24.24	103.02	5,000.00	2.06	444.25	1,063.10	4,500.00	23.62
234	RETIREMENT DIRECTOR	0.00	0.00	100.00	0.00	0.00	7.04	100.00	7.04
235	RETIREMENT SUPERINTENDENT	1,018.08	3,054.24	14,500.00	21.06	1,163.11	3,489.33	14,000.00	24.92
236	RETIREMENT PROFESSIONAL NONCERTIFIED	1,272.08	3,816.26	18,500.00	20.63	1,501.83	4,505.49	18,500.00	24.35
237	INCREASED RETIREMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239	EARLY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	0.00	0.00	0.00	0.00	(1,939.65)	0.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	3,665.95	19,000.00	38.59	0.00	4,619.62	18,500.00	24.97
271	WORKMEN'S COMP TEACHERS/PROF STAFF	0.00	19,063.05	14,000.00	272.33	0.00	17,158.38	14,000.00	122.56
280	HEALTH BENEFIT PAID NON-INSTRUCTIONAL	269.78	808.48	3,000.00	26.95	258.08	800.90	3,000.00	26.70
281	HEALTH BENEFIT PAID TEACHERS/PROF STAFF	3,159.63	9,478.89	40,000.00	23.70	3,125.04	9,388.27	76,750.00	12.23
282	HEALTH BENEFIT PAID PARAS	0.00	0.86	0.00	0.00	0.00	0.00	0.00	0.00
283	HSA	0.00	0.00	0.00	0.00	98.27	255.00	0.00	0.00
286	HEALTH BENEFIT PAID PROF NON-CERTIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
291	OTHER BENEFITS TEACHERS/PROF STAFF	0.00	557.81	7,500.00	7.44	448.92	1,785.40	3,000.00	59.51
293	OTHER BENEFITS SUBSTITUTES	0.00	35.70	2,000.00	1.79	390.11	576.71	1,000.00	57.67
315	AUDIT	0.00	11,150.00	20,000.00	142.53	0.00	1,986.00	30,000.00	6.62
317	LEGAL SERVICES	813.60	3,571.20	25,000.00	14.28	0.00	762.50	25,000.00	3.05
320	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	EMPLOYEE TRAINING/PROF DEVELOPMENT	232.80	2,392.78	14,500.00	19.36	358.74	17,000.53	12,500.00	136.00
332	MILEAGE TO PARENTS	0.00	0.00	2,000.00	15.96	0.00	0.00	3,000.00	0.00
334	MILEAGE PAID TO OTHERS	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00

BOARD BUDGET REPORT OF EXPENSES

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
340	OTHER PROFESSIONAL SERVICES	13,053.71	27,615.50	50,500.00	74.46	0.00	13,407.49	45,500.00	29.47
350	Technical services	0.00	2,232.00	20,000.00	11.16	0.00	0.00	20,000.00	0.00
352	other technical services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382	REIMBURSIBLE DISTANCE LEARNING	2,155.20	28,241.86	32,000.00	88.33	2,257.20	6,791.60	29,000.00	23.42
410	WATER AND SEWER	2,422.10	12,398.77	40,000.00	31.00	4,527.48	13,712.38	40,000.00	34.28
420	CLEANING SERVICES	9,345.00	23,152.50	80,000.00	28.94	8,720.00	23,191.46	70,000.00	33.13
442	RENTALS OF EQUIPMENT AND VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
443	RENTALS OF COMP AND RELATED EQUIPMENT	0.00	0.00	0.00	0.00	84.65	84.65	0.00	0.00
450	CONSTRUCTION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	ASBESTOS ABATEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	INSURANCE OTHER THAN EMPLOYEE BENEFITS	0.00	145,075.00	159,000.00	182.48	0.00	157,079.00	147,500.00	106.49
521	FIDELITY BOND PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	TELEPHONE	3,951.95	6,050.71	20,000.00	30.25	1,679.20	7,171.89	20,000.00	35.86
531	POSTAGE	0.00	20.98	2,500.00	7.59	4.85	140.98	3,000.00	4.70
540	ADVERTISING AND PRINTING	325.00	1,202.96	5,000.00	24.06	593.80	1,509.89	5,000.00	30.20
561	TUITION PAID TO OTHER DISTRICTS	12,200.00	24,400.00	65,000.00	37.54	4,500.00	29,940.88	104,000.00	28.79
569	TUITION OTHER (OUT OF STATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	TRAVEL EXPENSE AND MILEAGE	207.60	1,759.41	37,500.00	9.12	570.69	2,275.84	38,500.00	5.91
591	ESU - MIPS CLERICAL	17,726.42	35,832.11	195,500.00	18.33	13,179.42	28,169.93	190,000.00	14.83
610	SUPPLIES	9,302.43	59,306.41	256,500.00	30.81	15,193.50	48,376.58	238,500.00	20.28
621	NATURAL GAS	8,063.57	26,607.93	160,000.00	16.63	8,469.03	30,921.35	130,000.00	23.79
626	GAS AND OIL	5,918.67	12,885.01	51,000.00	25.32	5,746.23	11,196.44	50,000.00	22.39
640	TEXTBOOKS	366.58	10,788.31	97,500.00	12.16	695.00	9,195.81	94,000.00	9.78
641	AUDIO VISUAL MATERIALS	0.00	235.95	0.00	0.00	0.00	239.20	0.00	0.00
642	AUDIO-VISUAL MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
643	WEB/CLOUD BASED SOFTWARE	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
650	SUPPLIES-TECHNOLOGY RELATED	176.50	8,695.87	47,000.00	18.66	305.35	10,288.22	43,500.00	23.65
720	BUILDINGS AND IMPROVEMENTS	0.00	3,679.77	40,000.00	12.51	0.00	11,018.28	31,000.00	35.54
732	VEHICLE ACQUISITION	0.00	0.00	488,400.00	0.00	0.00	0.00	0.00	0.00
733	FURNITURE AND EQUIPMENT	0.00	8,515.02	102,500.00	9.80	289.12	11,745.91	97,000.00	12.11
734	COMPUTER EQUIPMENT (HARDWARE)	98.30	3,302.77	7,000.00	55.19	0.00	0.00	7,500.00	0.00
735	COMPUTER SOFTWARE	2,555.00	14,651.76	33,500.00	81.68	10,598.11	14,138.85	30,000.00	47.13
805	DEBT SERVICE (CLEAN HARBORS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
807	REVALUATION OF TAXABLE PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	DUES AND FEES	1,305.00	5,459.00	18,000.00	34.44	822.00	3,227.75	17,000.00	18.99
890	OTHER MISC OBJECTS	706.00	3,146.76	52,000.00	8.58	743.21	9,497.97	56,000.00	16.96
912	TRANSFERS TO LUNCH FROM GEN FD	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
913	TRANSFERS TO ACTIVITY ACCOUNTS	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00
01	GFNFRAI FUND	611,093.61	2,054,378.64	10,327,195.00	22.19	585,270.11	1,955,468.11	9,935,895.00	19.68
02	DEPRECIATION FUND								
442	RENTALS OF EQUIPMENT AND VEHICLES	0.00	0.00	0.00	0.00	25,782.00	25,782.00	0.00	0.00
450	CONSTRUCTION SERVICES	0.00	0.00	389,584.00	0.00	4,409.40	4,409.40	420,000.00	1.05
610	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	108,657.00	0.00
732	VEHICLE ACQUISITION	25,782.00	89,131.00	150,000.00	59.42	0.00	0.00	200,000.00	0.00
733	FURNITURE AND EQUIPMENT	0.00	0.00	100,000.00	0.00	2,965.00	4,285.00	100,000.00	4.29
02	DFPRFICATION FUND	25,782.00	89,131.00	639,584.00	13.94	33,156.40	34,476.40	828,657.00	4.16
05	ACTIVITIES								
352	other technical services	0.00	15,671.67	31,500.00	56.79	780.00	9,075.00	21,500.00	42.21
580	TRAVEL EXPENSE AND MILEAGE	0.00	6,134.85	60,500.00	47.88	7,166.85	8,987.07	41,000.00	21.92
610	SUPPLIES	2,784.68	31,465.97	295,500.00	26.78	17,370.05	47,422.84	317,000.00	14.96
733	FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
735	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	139.93	0.00	0.00
739	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	DUES AND FEES	630.81	7,441.97	57,000.00	21.86	2,834.47	5,620.47	20,000.00	28.10
890	OTHER MISC OBJECTS	0.00	0.00	5,500.00	0.00	100.00	100.00	500.00	20.00
05	ACTIVITIES	3,415.49	60,714.46	450,000.00	30.77	28,251.37	71,345.31	400,000.00	17.84
06	SCHOOL NUTRITION								
110	SALARIES NON-INSTRUCTIONAL	9,554.13	28,523.92	115,000.00	24.80	9,474.83	26,610.06	115,000.00	23.14
120	SUBSTITUTE NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	OVERTIME NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	GROUP INSURANCE NON-INSTRUCTIONAL	904.84	2,714.52	12,000.00	22.62	858.31	2,574.93	11,000.00	23.41
211	GROUP INSURANCE TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY NON-INSTRUCTIONAL	727.06	2,170.61	13,000.00	16.70	714.75	2,005.42	9,000.00	22.28

BOARD BUDGET REPORT OF EXPENSES

Object #		Current Mo	YTD	Budget	% of Budget	Prev Yr Mo	Prev YTD	Prev Budget	Prev % of Budget
221	SOCIAL SECURITY TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	RETIREMENT NON-INSTRUCTIONAL	771.97	2,143.12	12,500.00	17.14	887.68	2,534.15	12,000.00	21.12
231	RETIREMENT TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
261	UNEMPLOYMENT TEACHER/PROF STAFF	0.00	0.00	30,000.00	0.00	0.00	0.00	28,000.00	0.00
270	WORKERS COMP NON-INSTRUCTIONAL	0.00	0.00	26,500.00	0.00	0.00	0.00	25,000.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	6,000.00	0.00	0.00	0.00	4,000.00	0.00
610	SUPPLIES	21.68	1,492.55	11,000.00	13.57	1,375.32	2,641.59	13,000.00	20.32
630	FOOD	22,155.22	65,689.76	210,000.00	31.28	22,704.59	62,801.59	210,000.00	29.91
733	FURNITURE AND EQUIPMENT	0.00	527.78	11,000.00	4.91	0.00	36.65	10,000.00	0.37
739	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
890	OTHER MISC OBJECTS	0.00	823.40	3,000.00	27.45	60.00	60.00	3,000.00	2.00
06	SCHOOL NUTRITION	34,134.90	104,085.66	450,000.00	23.13	36,075.48	99,264.39	440,000.00	22.56
08	SPECIAL BUILDING FUND								
431	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	CONSTRUCTION SERVICES	0.00	180,912.44	350,000.00	74.13	0.00	10,324.42	175,000.00	5.90
720	BUILDINGS AND IMPROVEMENTS	0.00	0.00	200,000.00	0.00	0.00	0.00	234,347.00	0.00
733	FURNITURE AND EQUIPMENT	0.00	0.00	293,810.00	0.00	0.00	0.00	160,000.00	0.00
830	830	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
831	REDEMPTION OF PRINCIPAL	0.00	0.00	270,000.00	0.00	0.00	0.00	260,000.00	0.00
832	INTEREST	0.00	250.00	25,000.00	1.00	0.00	0.00	10,000.00	0.00
08	SPECIAL BUILDING FUND	0.00	181,162.44	1,138,810.00	22.81	0.00	10,324.42	839,347.00	1.23
Grand Total:		674,426.00	2,489,472.20	13,005,589.00	22.17	682,753.36	2,170,878.63	12,443,899.00	17.45

<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	FUND BALANCE	(69,837.10)	0.00	0.00	0.00	(69,837.10)
05 704 0100	ATHLETIC FUND	(6,855.87)	3,093.59	1,685.72	0.00	(8,263.74)
05 704 0101	ACTIVITY TICKETS	3,859.21	0.00	0.00	0.00	3,859.21
05 704 0103	RED AND WHITE ACCOUNT	13,519.57	1,916.88	0.00	(7,800.00)	3,802.69
05 704 0107	WT ROOM SUPPLIES/EQUIP/MISC	(6,879.16)	0.00	0.00	0.00	(6,879.16)
05 704 0108	MEDICAL SUPPLIES/EQUIP	0.00	0.00	0.00	0.00	0.00
05 704 0109	UNIFORMS	(37,639.39)	0.00	0.00	0.00	(37,639.39)
05 704 0110	FB GATE RECEIPTS	16,488.00	0.00	0.00	0.00	16,488.00
05 704 0111	FB OFFICIALS	(28,760.25)	0.00	0.00	0.00	(28,760.25)
05 704 0112	FB TRAVEL	(974.23)	0.00	0.00	0.00	(974.23)
05 704 0113	FB SUPPLIES/EQUIP/MISC	(45,304.51)	0.00	0.00	0.00	(45,304.51)
05 704 0116	VB TRAVEL	(870.07)	0.00	0.00	0.00	(870.07)
05 704 0120	VB GATE RECEIPTS	14,764.74	70.00	0.00	0.00	14,694.74
05 704 0121	VB OFFICIALS	(16,031.00)	0.00	0.00	0.00	(16,031.00)
05 704 0123	VB SUPPLIES/EQUIP/MISC	(2,299.43)	0.00	0.00	0.00	(2,299.43)
05 704 0130	XC ENTRY FEES	798.00	0.00	0.00	0.00	798.00
05 704 0133	XC SUPPLIES/EQUIP/MISC	(18,139.00)	0.00	0.00	0.00	(18,139.00)
05 704 0134	MOCK TRIAL	2,120.15	110.00	11.39	0.00	2,021.54
05 704 0137	CHEERLEADING TRAVEL	(7,116.40)	0.00	0.00	0.00	(7,116.40)
05 704 0138	CHEERLEADING SUPPLIES/EQUIP/MISC	(2,359.95)	0.00	0.00	0.00	(2,359.95)
05 704 0140	BBB/GBB GATE RECEIPTS	28,067.77	0.00	0.00	0.00	28,067.77
05 704 0141	BBB/GBB OFFICIALS	(35,393.98)	0.00	0.00	0.00	(35,393.98)
05 704 0142	BBB TRAVEL	(2,452.83)	0.00	0.00	0.00	(2,452.83)
05 704 0143	BBB SUPPLIES/EQUIP/MISC	(1,825.72)	35.00	0.00	0.00	(1,860.72)
05 704 0144	BASKETBALL DUES AND FEES	(2,918.33)	35.00	0.00	0.00	(2,953.33)
05 704 0145	BBALL BIG EQUIP/TECHNOLOGY/HUDL	(282.30)	0.00	0.00	0.00	(282.30)
05 704 0148	GBB SUPPLIES/EQUIP/MISC	(1,239.94)	0.00	0.00	0.00	(1,239.94)
05 704 0150	WR GATE RECEIPTS	1,257.41	0.00	0.00	0.00	1,257.41
05 704 0151	WR OFFICIALS	(3,662.00)	0.00	0.00	0.00	(3,662.00)
05 704 0152	WR TRAVEL	(2,969.86)	0.00	0.00	0.00	(2,969.86)
05 704 0153	WR SUPPLIES/EQUIP/MISC	(2,418.84)	0.00	0.00	0.00	(2,418.84)
05 704 0154	WR DUES AND FEES	(5,005.94)	0.00	0.00	0.00	(5,005.94)
05 704 0155	GWR DUES AND FEES	(100.00)	0.00	0.00	0.00	(100.00)
05 704 0157	GWR FUNDRAISING	360.00	0.00	0.00	1,200.00	1,560.00
05 704 0160	TR GATE RECEIPTS	3,985.95	0.00	0.00	0.00	3,985.95
05 704 0161	TR OFFICIALS	(622.50)	0.00	0.00	0.00	(622.50)
05 704 0162	TR TRAVEL	(13,510.21)	495.80	0.00	0.00	(14,006.01)
05 704 0163	TR SUPPLIES/EQUIP/MISC	(23,735.26)	0.00	0.00	0.00	(23,735.26)

<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 0164	TRACK DUES AND FEES	(4,071.67)	0.00	0.00	0.00	(4,071.67)
05 704 0165	JH TRACK DUES AND FEES	(3,081.50)	0.00	0.00	0.00	(3,081.50)
05 704 0170	BOYS GOLF ENTRY FEES	(6,111.11)	0.00	0.00	0.00	(6,111.11)
05 704 0172	BOYS GOLF TRAVEL	(1,022.01)	0.00	0.00	0.00	(1,022.01)
05 704 0173	BOYS GOLF SUPPLIES/EQUIP/MISC	(9,316.29)	0.00	0.00	0.00	(9,316.29)
05 704 0176	GIRLS GOLF ENTRY FEES	(4,974.99)	0.00	0.00	0.00	(4,974.99)
05 704 0177	GIRLS GOLF TRAVEL	(271.34)	0.00	0.00	0.00	(271.34)
05 704 0178	GIRLS GOLF SUPPLIES/EQUIP/MISC	(4,918.56)	0.00	0.00	0.00	(4,918.56)
05 704 0180	JH FOOTBALL	(755.67)	0.00	0.00	0.00	(755.67)
05 704 0181	JH VOLLEYBALL	2,024.05	35.00	0.00	0.00	1,989.05
05 704 0182	JH BASKETBALL	98.25	0.00	527.00	0.00	625.25
05 704 0183	JH WRESTLING	(638.36)	175.00	887.00	0.00	73.64
05 704 0184	JH TRACK	2,615.44	0.00	0.00	0.00	2,615.44
05 704 0198	RANDOM DRUG TESTING	(7,908.66)	490.81	0.00	0.00	(8,399.47)
05 704 0199	STATE/NATIONAL EXPENSES	(71,782.76)	440.00	0.00	0.00	(72,222.76)
05 704 0201	TRANSFER ACCOUNT	125,054.90	0.00	0.00	0.00	125,054.90
05 704 0202	YEARBOOK	(18,312.96)	0.00	0.00	0.00	(18,312.96)
05 704 0203	VO AG PROJECT MATERIALS	(1,334.46)	0.00	0.00	0.00	(1,334.46)
05 704 0204	AG EQUIPMENT FUND	500.00	0.00	0.00	0.00	500.00
05 704 0205	FFA PLASMACAM FUND	252.41	0.00	2,548.00	0.00	2,800.41
05 704 0206	SPECIAL EDUCATION	38.61	0.00	0.00	0.00	38.61
05 704 0207	JR CLASS CONCESSION EQUIP FUND	1,417.69	0.00	0.00	0.00	1,417.69
05 704 0208	FACILITY USE	1,928.00	0.00	200.00	0.00	2,128.00
05 704 0210	PADLOCK DEPOSITS	1,061.45	0.00	0.00	0.00	1,061.45
05 704 0211	BOOK FINES/FEES	2,010.01	0.00	0.00	0.00	2,010.01
05 704 0212	READ-A-THON	8,809.35	0.00	0.00	0.00	8,809.35
05 704 0215	SPEECH	(3,637.66)	250.00	210.71	0.00	(3,676.95)
05 704 0216	WORLD STRIDES TRIP FUND	332.38	0.00	0.00	0.00	332.38
05 704 0218	HS STUDENT COUNCIL	(3,835.12)	0.00	0.00	0.00	(3,835.12)
05 704 0219	NATIONAL HONOR SOCIETY	(1,779.69)	0.00	0.00	0.00	(1,779.69)
05 704 0220	WOODSHOP PROJECTS	(3,930.07)	246.90	681.21	0.00	(3,495.76)
05 704 0222	BACKPACK FOOD PROGRAM	2,979.00	0.00	0.00	0.00	2,979.00
05 704 0225	ONE ACTS	(5,594.03)	166.90	210.71	0.00	(5,550.22)
05 704 0230	MILK BREAK	559.90	0.00	0.00	0.00	559.90
05 704 0235	THE RANCH	(2,902.09)	0.00	0.00	0.00	(2,902.09)
05 704 0240	PALS MENTORING	1,446.08	0.00	0.00	0.00	1,446.08
05 704 0245	HEALTH & WELLNESS FUND	3,206.34	0.00	0.00	0.00	3,206.34
05 704 0250	DISTRICT PROJECT FUND	8,230.19	0.00	0.00	0.00	8,230.19

<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 0255	SANTA'S ELVES DONATION FUND	62.20	0.00	0.00	0.00	62.20
05 704 0260	HS QUIZ BOWL	295.10	0.00	0.00	0.00	295.10
05 704 0265	JH QUIZ BOWL	1,011.56	0.00	0.00	0.00	1,011.56
05 704 0266	ACTIVITIES SPONSORS	42,709.97	0.00	500.00	0.00	43,209.97
05 704 0270	O'BRIEN READING CABINET	678.13	0.00	0.00	0.00	678.13
05 704 0323	CLASS OF 2023	112.49	0.00	0.00	0.00	112.49
05 704 0324	CLASS OF 2024	(811.71)	0.00	0.00	0.00	(811.71)
05 704 0325	CLASS OF 2025	1,506.70	0.00	0.00	0.00	1,506.70
05 704 0326	CLASS OF 2026	8,459.70	0.00	0.00	0.00	8,459.70
05 704 0327	CLASS OF 2027	4,645.66	1,289.19	0.00	0.00	3,356.47
05 704 0328	CLASS OF 2028	1,488.60	0.00	90.00	0.00	1,578.60
05 704 0400	GRADE ACTIVITY MISCELLANEOUS	15,885.72	500.00	0.00	0.00	15,385.72
05 704 0410	GRADE ACTIVITY LEADERSHIP FUND	1,409.56	0.00	0.00	0.00	1,409.56
05 704 0420	GRADE ACTIVITY SPECIAL EDUCATION	323.63	0.00	0.00	0.00	323.63
05 704 0450	JANICEK STOCK MARKET FUNDRAISER	650.10	0.00	0.00	0.00	650.10
05 704 0500	HS MISCELLANEOUS FUND	(35,872.86)	3,343.68	1,586.26	0.00	(37,630.28)
05 704 0501	HS HONOR ROLL CERTIFICATES	(1,162.33)	0.00	0.00	0.00	(1,162.33)
05 704 0502	HS INTEREST EARNED ON ACCOUNT	24,850.45	0.00	402.44	0.00	25,252.89
05 704 0601	BAND ACTIVITY	6,015.85	0.00	0.00	48.00	6,063.85
05 704 0602	SCHOOL INSTRUMENT & REPAIRS	927.46	0.00	0.00	0.00	927.46
05 704 0603	CHORUS	568.14	0.00	0.00	0.00	568.14
05 704 0605	MUSICAL PRODUCTIONS	0.00	0.00	0.00	0.00	0.00
05 704 0606	SHOW CHOIR UNIFORMS	2,340.36	0.00	76.78	0.00	2,417.14
05 704 0607	ELEM SHOW CHOIR	156.14	0.00	397.00	0.00	553.14
05 704 0701	FFA FUND	50,959.46	1,268.04	14,801.53	163.08	64,656.03
05 704 0703	JH CONCESSIONS	200.00	0.00	0.00	0.00	200.00
05 704 0705	CHEERLEADING FUNDRAISING	17,925.67	140.00	0.00	0.00	17,785.67
05 704 0707	INTERACT CLUB	467.92	0.00	0.00	0.00	467.92
05 704 0709	JH STUDENT COUNCIL	(1,343.29)	0.00	0.00	0.00	(1,343.29)
05 704 0711	HS STUCO FUNDRAISER	1,736.74	0.00	0.00	0.00	1,736.74
05 704 0713	NATIONAL HONOR SOCIETY FUNDRAISER	1,126.07	0.00	0.00	0.00	1,126.07
05 704 0715	XC FUNDRAISING	3,088.18	0.00	0.00	0.00	3,088.18
05 704 0717	BOYS GOLF FUNDRAISING	3,333.61	0.00	0.00	0.00	3,333.61
05 704 0719	GIRLS GOLF FUNDRAISING	1,097.67	972.00	0.00	0.00	125.67
05 704 0721	FB FUNDRAISING	2,737.64	0.00	0.00	0.00	2,737.64
05 704 0723	VOLLEYBALL FUNDRAISING	5,356.51	666.00	0.00	0.00	4,690.51
05 704 0725	BBB FUNDRAISING	253.33	63.00	0.00	3,100.00	3,290.33
05 704 0727	GBB FUNDRAISING	1,691.96	2,607.00	2,200.00	0.00	1,284.96

<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 0729	WRESTLING FUNDRAISING	(1,281.19)	0.00	0.00	1,300.00	18.81
05 704 0731	TRACK FUNDRAISING	1,238.95	0.00	0.00	0.00	1,238.95
05 704 0735	WEIGHT LIFTING CLUB	171.26	0.00	0.00	0.00	171.26
05 704 0737	SPORTSMANSHIP FUND	202.73	0.00	0.00	0.00	202.73
05 704 0738	ESPORTS FUNDRAISER	515.00	0.00	421.43	0.00	936.43
05 704 0739	STAND	1,216.54	0.00	0.00	0.00	1,216.54
05 704 0740	ESPORTS	(943.40)	0.00	0.00	0.00	(943.40)
05 704 0741	ART CLASS PROJECTS	906.08	0.00	0.00	556.00	1,462.08
05 704 0743	MATH CLUB	(589.18)	0.00	0.00	0.00	(589.18)
05 704 0745	SCIENCE CLUB	2.54	0.00	0.00	0.00	2.54
05 704 0747	MITCHELL SCIENCE GRANT	294.35	0.00	0.00	0.00	294.35
05 704 0749	SPANISH CLUB	68.79	0.00	0.00	0.00	68.79
05 704 0751	7-12 RESOURCE RM FUNDRAISING	258.23	0.00	0.00	0.00	258.23
05 704 0753	SPEECH FUNDRAISING	1,955.62	0.00	0.00	0.00	1,955.62
05 704 0755	ONE ACT FUNDRAISING	5,443.95	0.00	0.00	0.00	5,443.95
05 704 0757	LONGHORNS COMMITTED	4,676.61	0.00	0.00	0.00	4,676.61
05 704 0759	CIVICS FUNDRAISER	3,518.10	0.00	0.00	0.00	3,518.10
05 704 0762	EDUCATION QUEST	(2,854.43)	0.00	0.00	0.00	(2,854.43)
05 704 0763	TOM SOUTHARD MEMORIAL	3,429.00	0.00	0.00	0.00	3,429.00
05 704 0764	LONGHORN APPAREL	(598.83)	0.00	53.00	400.00	(145.83)
05 704 0901	WTC SCHOLARSHIP FUND	0.00	0.00	0.00	0.00	0.00
05 704 0999	SCHOLARSHIP FUND	216,734.98	0.00	0.00	0.00	216,734.98
Fund Total: 05		151,649.57	18,409.79	27,490.18	(1,032.92)	159,697.04



Mary Lynch Elementary School

December 2025 – Board of Education Report

Amanda Culek

Elementary Principal / Special Education Director

Enrollment

Pre-K:	26
Kindergarten	25
1st Grade	24
2nd Grade	35
3rd Grade	25
4th Grade	37
5th Grade	27
6th Grade	22
Total Enrollment	221

Professional Development

December 5th:

- ELA Training with ESU 13/Michelle Keszler
- Crisis Response/Threat Assessment
- District School Improvement
- Reading Program Review

Recognition

November Students of the Month: Avery Segreaves and Alaska Entingh

November Staff Members of the Month: Lauren Wilson and Kevin Kilgore

Longhorn Challenge Update

Challenge Cards to Date for Quarter 2: 279 Completed (185 since last report)

Disciplinary Data

November 2025

Total Incidents: 31

- **Most Common Behaviors:** Not following expectations (42%) and Refusal (23%)
- **Location:** 68% of incidents occurred in the classroom
- **Time/Day Trends:** Most incidents happened at 3:00 p.m. (26%) and on Thursdays (35%)
- **Most Used Response:** Staff conference with student (61%)
- **Office Referrals:** 9 incidents (29%)

Observations:

Office referrals are down compared to last year and also decreased from 13 in October to 9 in November. This improvement is likely supported by stronger Tier 1 and Tier 2 practices and the added impact of our behavior specialist. Continuing proactive check-ins, early interventions, and consistent classroom expectations may help maintain this positive trend.

November Recap

November 12th: Value-Up Assembly for 4th–6th Grades

November 18th: Grandparents' Breakfast AND Family Engagement Night

December Plan

December 1st – 18th: 12 Days of Expectation Challenge

December 10th: Picture Retakes

December 16th: Elementary Christmas Program

December 17th: Christmas Movie at Goodhand Theater

December 18th: Christmas Breakfast



Kimball Jr/Sr High School
Principal Board Report
December 2025

- Our current enrollment for the 25-26 School Year:

7th Grade	29
8th Grade	32
9th Grade	20
10th Grade	39
11th Grade	26
12th Grade	25
Total	171

- The following students have been selected as Student Spotlight of the Week since the last board meeting: Cashlyn Culek and Nolan Cook
- The end of the semester is fast approaching! We have finished winter NWEA testing for the 7th and 8th graders in math and will be conducting the English NWEA test this upcoming week. Our Christmas music concert will be Thursday, December 11th at 6 pm in the auditorium. Finals this semester will occur December 16th and 17th. As part of our Christmas celebration, we will take students and staff to the Goodhand Theater on Thursday, December 18th at 10 am, followed by our continued tradition of a 'family-style' lunch at 12 pm.

- We've had two applicants so far for the Instrumental Music position and no applicants yet for JH/HS Science. We are hoping to complete interviews before Christmas break.

December 2025 Superintendent Report

- Financial Update –

- 22.17% of the budget spent; 25% of fiscal year completed. 75% of year remaining and 77.83% of budget unspent.
- Through November 2025, we have spent 22.17% at this point in 2024 18.27%, and in 2023 19.62% had been spent.
- Actual Year-To-Date Expenditures are \$2,489,472.20.
- Compared to \$2,266,858.41 last year, \$2,491,308.51 two years ago and \$1,876,384.25 three years ago.
- The current cash balance in the General Fund is \$2,019,271.43.
- In 2024 at this time the balance was \$2,124,463.51, in 2023 the balance was at \$2,416,899.85.

- AQuESTT Ratings for KPS –

- The NDE released AQuESTT ratings for school districts in November from the 2024-25 school year.
- Our district was rated as an EXCELLENT district. Individually, Mary Lynch was rated as a GREAT school, our Junior High was rated as a GREAT school, and our High School was rated as an EXCELLENT school.
- I would like to commend all of our students and staff for their efforts put into our district attaining these rankings over the past school year.

**KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2025
AND
ACCOUNTANT'S OPINION THEREON**

TABLE OF CONTENTS

<u>EXHIBIT</u>	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1 - 3
Management's Discussion and Analysis	4 - 8
BASIC FINANCIAL STATEMENTS - MODIFIED CASH BASIS	
Government-Wide Financial Statements:	
A Statement of Net Position	9
B Statement of Activities	10
Fund Financial Statements:	
C Statement of Assets, Liabilities and Fund Balances - Governmental Funds	11
D Statement of Receipts Disbursements and Changes in Fund Balances - Governmental Funds	12
E Notes to the Basic Financial Statements	13 - 25
SUPPLEMENTARY INFORMATION	
F-J Individual Fund Supplemental Schedule of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	26 - 31
K Notes to the Supplementary Information (SI) - Supplementary Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	32 - 33
L General Fund Supplemental Schedules of Operational Cash Disbursements - Modified Cash Basis	34 - 36
INTERNAL CONTROL AND COMPLIANCE REPORTS	
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 <i>Government Auditing Standards</i>	37 - 38
M Schedule of Findings and Responses	39



INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Kimball Public Schools
Kimball Nebraska, 69145

Report on the Audit of Financial Statements

Opinions

We have audited the modified cash-basis financial statements of the governmental activities and each major fund of Kimball Public Schools (the School District), Kimball, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District, as of August 31, 2025, and the respective changes in modified cash-basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Kimball Public Schools, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance

and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and the budgetary comparison information on pages 4-8 and 26-33 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report

is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

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

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2025



KIMBALL PUBLIC SCHOOLS

Administration Offices
901 S. Nadine
Kimball, NE 69145

Trevor Anderson, Superintendent
Carmela Graves, Business Manager

(308) 235-2188
Fax (308) 235-3269

KIMBALL COUNTY PUBLIC SCHOOLS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2025. Please read it in conjunction with the District's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

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

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

The government-wide financial statements report information on all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District reports all of its activities as governmental activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase,

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

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

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

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

- On the government-wide financial statements:
 - The District's total net position, as compared to the prior fiscal year, increased \$277,888 or 6.48%.
 - The School District's total receipts for fiscal year 2024-25 were \$9,118,865 while total disbursements for the fiscal year were \$8,840,977.
- On the fund financial statements:
 - The School District's ending fund balance increased from \$4,286,013 at the end of fiscal year 2023-24 to \$4,563,901 at the end of fiscal year 2024-25.
 - In the General Fund, unassigned funds increased from \$3,272,719 at the end of fiscal year 2023-24 to \$3,273,885 at the end of fiscal year 2024-25, which is an increase of \$1,166 or 0.04%.
 - Actual General Fund receipts were \$395,200 greater than the budgeted receipts. Actual General Fund expenditures were \$1,892,853 less than the budgeted expenditures.
 - The District's General Fund disbursements in fiscal year 2024-25 increased from the prior year disbursements by \$406,539 to \$8,043,042, including interfund transfers, which is an increase of 5.32%.
 - The certified taxable value for the District increased from \$643,405,723 to \$790,209,234, an increase of 22.82% (\$146,803,511) from the 2023-2024 certified value.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

- The following table illustrates the net position and changes in the net position for the District. The District's combined net position was \$4,563,901 on August 31, 2025. This was an increase of 6.48% from the prior year.

Statement of School District's Net Position

	<u>2025</u>	<u>2024</u>	<u>% Change</u>
Assets			
Current Assets	\$ 4,563,901	\$ 4,286,013	6.48%
Total Assets	<u>\$ 4,563,901</u>	<u>\$ 4,286,013</u>	6.48%
Net Position			
Restricted	\$ 550,943	\$ 361,630	52.35%
Unrestricted	4,012,958	3,924,383	2.26%
Total Net Position	<u>\$ 4,563,901</u>	<u>\$ 4,286,013</u>	6.48%

Changes in the School District's Net Position

	<u>2025</u>	<u>2024</u>	<u>% Change</u>
Receipts			
Program Receipts	\$ 1,372,077	\$ 1,574,285	-12.84%
General Receipts:			
Property Taxes	4,380,453	4,939,538	-11.32%
State Aid	625,482	615,620	1.60%
Other Local, County, & State Receipts	2,740,853	1,251,850	118.94%
Total Receipts	<u>9,118,865</u>	<u>8,381,293</u>	8.80%
Disbursements			
Instructional, & Support Services	5,450,979	5,096,404	6.96%
Administrative & Business Services	712,761	675,434	5.53%
Operation & Maintenance	849,447	1,569,315	-45.87%
Student Transportation	267,712	340,387	-21.35%
Federal Programs	334,221	374,848	-10.84%
State Categorical Programs	33,640	25,116	33.94%
Other	501,126	260,537	92.34%
Student Activities	330,005	337,349	
School Nutrition	361,086	365,373	-1.17%
Total Disbursements	<u>8,840,977</u>	<u>9,044,763</u>	-2.25%
Increase in Net Position	277,888	(663,470)	-141.88%
Beginning Net Position	4,286,013	4,949,483	-13.40%
Ending Net Position	<u>\$ 4,563,901</u>	<u>\$ 4,286,013</u>	6.48%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds increased by \$277,888. The increase in the overall net position, as indicated in the table below, is primarily the result of the school property tax credit enacted by the Nebraska state Legislature this fiscal year that permitted the district to collect a full allotment of property taxes in 2024 plus two property tax credits in the 2025 portion of the fiscal year.

Fund	Beginning Balance 9/1/2024	Transfers	Receipts	Disbursements	Ending Balance 8/31/2025	Change in Fund Balance
General	\$ 3,272,719	\$ (732,331)	\$ 8,044,208	\$ 7,310,711	\$ 3,273,885	\$ 1,166
Depreciation	444,584	500,000	12,616	487,561	469,639	25,055
School Activities	87,415	150,000	239,845	330,005	147,255	59,840
School Nutrition	119,665	82,331	281,269	361,086	122,179	2,514
Special Building	361,630	-	540,927	351,614	550,943	189,313
Total	<u>\$ 4,286,013</u>	<u>\$ -</u>	<u>\$ 9,118,865</u>	<u>\$ 8,840,977</u>	<u>\$ 4,563,901</u>	<u>\$ 277,888</u>

The largest single source of receipts for the District is property tax. In 2023-24, the District's assessed valuation was \$643,405,723. In 2024-25, it increased by \$146,803,511 (22.82%) to \$790,209,234.

The following table shows the property tax rates, by fund, for fiscal years 2023-24 and 2024-25, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the District's total property tax on a \$100,000 property in 2024-25 would be \$790.

Fund	2024-25 Levy	2023-24 Levy
General	0.726086	0.824534
Special Bldg.	0.063914	0.075466
Total Levy	0.790000	0.900000

The following table illustrates the receipts and disbursements within the District's General Fund. The District's state aid recorded in the General Fund for 2023-24 was \$615,620 and for the 2024-25 year, it increased by \$9,862 (1.60%) to \$625,482.

	Year Ended 8/31/2025	% of Total	Year Ended 8/31/2024	% of Total
Receipts				
Property Tax	\$ 4,003,931	49.77%	\$ 4,514,589	61.66%
State Aid	625,482	7.78%	615,620	8.41%
Federal Receipts	320,815	3.99%	323,350	4.42%
Other Local, County, State, Receipts	3,093,980	38.46%	1,868,651	25.52%
Total Receipts	\$ 8,044,208	100.00%	\$ 7,322,210	100.00%
Disbursements				
Instruction & Instructional Support	\$ 5,160,738	64.16%	\$ 5,096,404	66.74%
Administration & Business Services	712,761	8.86%	675,434	8.84%
Operation & Maintenance	801,639	9.97%	718,332	9.41%
Transportation	267,712	3.33%	246,369	3.23%
Federal and State Programs	367,861	4.57%	399,964	5.24%
Transfers	732,331	9.11%	500,000	6.55%
Total Disbursements	\$ 8,043,042	100.00%	\$ 7,636,503	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2024-25 fiscal year, the District's General Fund cash position increased by approximately \$1,166. The following table provides a detailed picture of the change in cash position:

	Final 2024-25 Budget	Year-End 2024-25 Actual	Difference
09/1/2024 Actual Beginning Balance	\$ 2,286,887	\$ 3,272,719	\$ 985,832
Receipts			
Property Taxes	5,680,225	4,003,931	(1,676,294)
State Aid	625,482	625,482	-
Other Local	421,894	432,643	10,749
County	50,000	93,009	43,009
Special Education	500,000	492,495	(7,505)
Other State	135,000	2,075,833	1,940,833
Federal Programs	236,407	320,815	84,408
Total Receipts	7,649,008	8,044,208	395,200
Expenditures	9,935,895	8,043,042	(1,892,853)
08/31/2025 Ending Balance	<u>\$ -</u>	<u>\$ 3,273,885</u>	<u>\$ 3,273,885</u>

As detailed in the table, total actual receipts were \$395,200 more than budgeted receipts, and the budget of expenditures was underspent by \$1,892,853. The largest revenue factor was the state of Nebraska property tax credit enacted in 2025 plus a full allotment of local property tax receipts in 2024. The discrepancy in expenditures was due to the planning for purchases and unknown events that did not ultimately occur.

DEBT ADMINISTRATION

At year-end, the School District had \$1,005,000 in outstanding debt related to its lease-purchase agreement for its HVAC system and building upgrades, which were initiated in the 2021-2022 fiscal year, and completed in the 2022-23 fiscal year.

	Balance 9/1/2024	Increase	Retirements	Balance 8/31/2025
Certificates of Participation - Series 2022	\$ 1,250,000	\$ -	\$ 245,000	\$ 1,005,000
Total	<u>\$ 1,250,000</u>	<u>\$ -</u>	<u>\$ 245,000</u>	<u>\$ 1,005,000</u>

OTHER INFORMATION

Kimball Public Schools' student enrollment has stabilized for the time being after showing a significant decrease over the past ten years. The District is expecting a continued lack of equalization state aid due to the overall economy and changes in the state aid formula. The School District will make every effort to maintain a responsible tax levy while building reserves in order to prepare for the future as land valuations have increased significantly in recent years.

Due to the aging condition of the facilities and grounds of Kimball Public Schools, expenditures equal to or greater than annual receipts in the Depreciation Fund and Special Building Fund is anticipated in future years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the District's finances and to demonstrate the District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the Superintendent's Office, Kimball Public Schools, 901 S. Nadine, Kimball, NE 69145. The district telephone number is (308) 235-2188, the fax number is (308) 235-3269, and the email address is tanderson@kpslonghorns.org.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

AUGUST 31, 2025

	<u>Governmental Activities</u>
	<u>2025</u>
ASSETS	
Cash and Cash Equivalents	\$ 3,340,383
Cash with Fiscal Agent	1,223,518
Total Assets	<u>4,563,901</u>
NET POSITION	
Restricted for Building Improvements	550,943
Unrestricted	<u>4,012,958</u>
Total Net Position	<u>\$ 4,563,901</u>

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
				2025
Governmental Activities:				
Instruction	\$ (3,690,368)		\$ 7,216	\$ (3,683,152)
Special Education	(775,345)	-	479,732	(295,613)
Support Services - Students	(428,262)	-	-	(428,262)
Support Services - Instruction	(266,763)	-	-	(266,763)
Board of Education	(19,868)	-	-	(19,868)
Executive Administration	(200,580)	-	-	(200,580)
District Legal Services	(15,016)	-	-	(15,016)
Office of Principal	(312,120)	-	-	(312,120)
Central Services	(165,177)	-	-	(165,177)
Operation and Maintenance of Plant	(849,447)	-	-	(849,447)
Student Transportation	(539,341)	-	-	(539,341)
Special Education Transportation	(18,612)	3,050	12,763	(2,799)
State Categorical Programs	(33,640)	-	32,117	(1,523)
Site Improvements	(238,750)	-	-	(238,750)
Debt Service Costs	(262,376)	-	-	(262,376)
Federal Programs	(334,221)	-	320,815	(13,406)
School Nutrition	(361,086)	61,570	217,198	(82,318)
Student Activities	(330,005)	-	237,616	(92,389)
Total Governmental Activities	\$ (8,840,977)	\$ 64,620	\$ 1,307,457	(7,468,900)
General Receipts:				
Taxes:				
Property				4,380,453
Carline				20,391
Motor Vehicle				273,269
State and County Shared Receipts, unrestricted				2,304,295
State Aid				625,482
Interest Income				130,157
Other				12,741
Total General Receipts				7,746,788
Change in Net Position				277,888
Net Position - Beginning				4,286,013
Net Position - Ending				\$ 4,563,901

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT C

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

AUGUST 31, 2025

	Special Revenue Fund		Capital Project Funds		Total Major Governmental Funds	
	General Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2025
ASSETS						
Cash and Cash Equivalents	\$ 2,146,043	\$ 122,179	\$ 147,255	\$ 469,639	\$ 455,267	\$ 3,340,383
Cash With Fiscal Agent	1,127,842	-	-	-	95,676	1,223,518
Total Assets	\$ 3,273,885	\$ 122,179	\$ 147,255	\$ 469,639	\$ 550,943	\$ 4,563,901
FUND BALANCES						
Restricted for:						
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 550,943	\$ 550,943
Committed for:						
School Nutrition	-	122,179	-	-	-	122,179
Capital Outlay	-	-	-	469,639	-	469,639
Student Activities	-	-	147,255	-	-	147,255
Unassigned	3,273,885	-	-	-	-	3,273,885
Total Fund Balances	\$ 3,273,885	\$ 122,179	\$ 147,255	\$ 469,639	\$ 550,943	\$ 4,563,901

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT D

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

FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Special Revenue Funds		Capital Project Funds		Total Major Governmental Funds
		School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	2025
RECEIPTS						
Local Sources	\$ 4,436,574	\$ 64,071	\$ 239,845	\$ 12,616	\$ 373,357	\$ 5,126,463
County Sources	93,009	-	-	-	-	93,009
State Sources	3,193,810	1,641	-	-	167,570	3,363,021
Federal Sources	320,815	215,557	-	-	-	536,372
Total Receipts	8,044,208	281,269	239,845	12,616	540,927	9,118,865
DISBURSEMENTS						
Instruction	3,690,368	-	-	-	-	3,690,368
Special Education	775,345	-	-	-	-	775,345
Support Services - Students	428,262	-	-	-	-	428,262
Support Services - Instruction	266,763	-	-	-	-	266,763
Board of Education	19,868	-	-	-	-	19,868
Executive Administration	200,580	-	-	-	-	200,580
District Legal Services	15,016	-	-	-	-	15,016
Office of Principal	312,120	-	-	-	-	312,120
Central Services	165,177	-	-	-	-	165,177
Operation and Maintenance of Plant	749,450	-	-	10,759	89,238	849,447
Student Transportation	249,100	-	-	290,241	-	539,341
Special Education Transportation	18,612	-	-	-	-	18,612
State Categorical Programs	33,640	-	-	-	-	33,640
Site Improvements	52,189	-	-	186,561	-	238,750
Debt Service	-	-	-	-	262,376	262,376
Federal Programs	334,221	-	-	-	-	334,221
School Nutrition	-	361,086	-	-	-	361,086
Student Activities	-	-	330,005	-	-	330,005
Total Disbursements	7,310,711	361,086	330,005	487,561	351,614	8,840,977
Excess (Deficiency) of Receipts Over (under) Disbursements	733,497	(79,817)	(90,160)	(474,945)	189,313	277,888
OTHER FINANCING SOURCES (USES)						
Transfers In	-	82,331	150,000	500,000	-	732,331
Transfers Out	(732,331)	-	-	-	-	(732,331)
	(732,331)	82,331	150,000	500,000	-	-
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	1,166	2,514	59,840	25,055	189,313	277,888
Fund Balances - Beginning	3,272,719	119,665	87,415	444,584	361,630	4,286,013
Fund Balances - Ending	\$ 3,273,885	\$ 122,179	\$ 147,255	\$ 469,639	\$ 550,943	\$ 4,563,901

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Kimball Public Schools (School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

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

A. Reporting Entity

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

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

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

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

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

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

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

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

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

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

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

b. Fund Financial Statements:

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

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

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

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

The School District reports the following major governmental funds:

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

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

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

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

Capital Project Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund and the Special Building Fund as Capital Project Funds.

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

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

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

C. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

Cash and Cash Equivalents are comprised of the School District's checking and money market accounts. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2025.

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The School District held not investments as of August 31, 2025.

3. Receivables and Payables

Outstanding long-term interfund loans resulting from cash transactions between funds are reported as "Advances From/To Other Funds". Alternatively, outstanding short-term Interfund loans resulting from cash transactions between funds are reported as "Due To/From Other Funds."

4. Capital Assets

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

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use wither by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provision or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

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

Governmental Fund Financial Statements:

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

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

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

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

D. Receipts and Disbursements

1. Program Receipts:

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

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

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

E. Internal and Interfund Balances and Activities

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

F. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reporting period. Actual results could differ from these estimates.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Note 3: DETAILED NOTES – TRANSACTION CLASSES/ACCOUNTS

A. Deposits

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

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

Demand Deposits	<u>\$ 3,340,383</u>
Total Governmental Funds	<u>\$ 3,340,383</u>

At August 31, 2024, the School District had bank balances of \$3,504,903 (this does not reflect outstanding checks or deposits in transit). Cash and Investments include bank balances and investments that as of August 31, 2025, are entirely insured and or collateralized by securities held by the Schools District's agent in the School District's name.

Risks

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

- Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to recover the value of its deposits or collateral securities in the possession of a third party.

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

- Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the School District.
- Interest Rate Risk – for deposits and investments, interest rate risk is the risk that the value of deposits will decrease as a result of changes in interest rates.

B. Interfund Transfers and Balances

1. Operating Transfers

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

The following is a schedule of operating transfers for the year ended August 31, 2025:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 732,331
School Nutrition Fund	82,331	-
Depreciation Fund	500,000	-
Activities Fund	150,000	-
Total Operating Transfers	\$ 732,331	\$ 732,331

Transfers from the General Fund are used to support the School District's nutrition program (\$82,331), student activities (\$150,000), and to fund capital expenditures (\$500,000).

Note 4: OTHER NOTES

A: Employee Pension

1. Plan Description

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

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, 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

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

the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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

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

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

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,173,375. Total covered payroll was \$3,945,580. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

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

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

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

Fund Status	Employee	Employer	State
100% or above	7.25%	7.32%	0.00%
Between 98% and less than 100%	8.00%	8.08%	0.70%
Between 96% and less than 98%	8.75%	8.84%	0.70%
Less than 96%	9.75%	9.85%	2.00%

The employee contribution was equal to 9.78 percent from July 1, 2024, to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The School District (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025, was \$379,473.

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

3. Pension Liabilities

At June 30, 2024 the District had a liability (asset) of (\$736,483) for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.9% funded as of November 18, 2024 based on the actuarial valuation report. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District's proportion was 0.161058%, which was a decrease of 0.000958% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension expense (income) was (\$225,425).

4. Actuarial Assumptions

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

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.0 percent

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

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

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

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

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

The actuarial assumptions used in the July 1, 2024, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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

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

**Arithmetic mean, net of investment expenses.*

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.0 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	Discount Rate	District's proportionate Share of net pension liability
1% decrease	6.0%	\$ 2,327,320
Current discount rate	7.0%	\$ (736,483)
1% increase	8.0%	\$ (3,248,525)

7. Plan Fiduciary Net Position

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

B. Other Benefits Plans

Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. Any School District employee retiring from the system will be paid at a rate of \$50 per day for sick days accumulated up to 60 days providing they have met the Nebraska State Rule of 85 and providing they do not accept an early retirement incentive from the district. Additionally, sick leave accumulated in excess of 60 days is paid out annually at the rate of 50 percent. The potential future liability has a total value of \$6,000 as of August 31, 2025.

C. Federal Food Commodities

The School District received \$6,729 worth of Federal Food Commodities for the year ended August 31, 2025.

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

D. Commitments and Contingencies

1. Unemployment Compensation:

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

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2025-2026 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

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

4. Long-Term Debt:

a. Notes Payable

On March 30, 2022, the District issued \$1,730,000 of Series 2022 Certificates of Participation for the purpose of paying for building improvements. The Certificates of Participation – Series 2022 call for annual principal and semi-annual interest payments with interest rates between .95% and 1.75%. The future debt service requirements of the agreement as of August 31, 2025 are as follows:

Fiscal Year Ending August 31	Principal	Interest	Total
2026	245,000	7,798	252,798
2027	250,000	12,165	262,165
2028	255,000	8,415	263,415
2029	255,000	4,335	259,335
Totals	\$ 1,005,000	\$ 32,713	\$ 1,037,713

b. Long-Term Debt

The following is a summary of changes in long-term debt:

	Balance Sept. 1, 2024	Increase	Retirements	Balance Aug. 31, 2025	Due Within One Year
Certificates of Participation - Series 2022	\$ 1,250,000	\$ -	\$ 245,000	\$ 1,005,000	\$ 245,000
Total	\$ 1,250,000	\$ -	\$ 245,000	\$ 1,005,000	\$ 245,000

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

E. Risk Management

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

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

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2023, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln, NE 68502.

F. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund is expensed in the General Fund to account 01-2-02620-720 Maintenance of Buildings - Capital Outlay (\$350,000) and to account 01-2-02710-732 Student Transportation – Vehicle Purchase (\$150,000) in the year of transfer.

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT F

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

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 2,286,887	\$ 3,272,719
Receipts:		
Local Sources:		
1100 Property Taxes	5,680,225	4,003,931
1115 Carline Taxes	20,000	18,741
1125 Motor Vehicle Taxes	210,000	273,269
1140 Property Tax Penalties & Interest	-	20,162
1423 Transportation Fees from Other Schools - Special Education	-	3,050
1510 Interest	91,894	97,464
1911 Fines and Licenses	50,000	2,310
1920 Contributions/Donations	-	7,216
1990 Other	50,000	10,431
	6,102,119	4,436,574
County Sources:		
2110 Fines and Licenses	50,000	93,009
	50,000	93,009
State Sources:		
3110 State Aid	625,482	625,482
3120 Special Education	500,000	479,732
3125 Special Education Transportation	-	12,763
3130 Homestead Exemption	-	110,042
3131 Property Tax Credit	-	1,726,606
3133 Nameplate Capacity Tax	50,000	56,069
3180 Prorate Motor Vehicle	10,000	10,786
3400 State Apportionment	60,000	140,032
3512 Distance Education	-	21,837
3535 High Ability Learners	5,000	2,780
3551 Career Education	-	7,500
3990 Other State Receipts	10,000	181
	1,260,482	3,193,810
Federal Sources:		
4310 REAP	11,407	27,759
4505 Title I, Part A	85,000	84,123
4509 Title II, Part A ESSA	-	13,972
4531 Title IV 21st Century	20,000	50,000
4418 IDEA PEaK Projects	-	3,800
4516 IDEA Preschool (619) Base	-	6,029
4518 IDEA Part B Base & Enrollment Poverty	110,000	108,829
4521 IDEA Proportionate Share	-	1,746
4524 Other Federal Non-Categorical Receipts	-	17,166
4525 Federal Vocational & Applied Technology Education	-	1,495
4708 Medicaid in Public Schools	-	4,191
4709 Medicaid Administrative	10,000	1,705
	236,407	320,815
Total Receipts	7,649,008	8,044,208
Total Available Resources	9,935,895	11,316,927

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT F
(Cont.)

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

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final) Amounts	Actual Amounts
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,900,000	\$ 3,690,368
1200 Special Education	850,000	775,345
2100 Support Services - Students	460,000	428,262
2200 Support Services - Instruction	300,000	266,763
2310 General Administration - Board of Education	30,000	19,868
2320 General Administration - Executive Administration	200,000	200,580
2330 District Legal Services	30,000	15,016
2400 Office of Principal	350,000	312,120
2500 Central Services	150,000	165,177
2600 Operation & Maintenance of Plant	800,000	747,950
2650 Vehicle Acquisition & Maintenance	200,000	1,500
2710 Student Transportation	270,000	249,100
2712 Special Education Transportation	20,000	18,612
3500 State Categorical Programs	20,000	33,640
4600 Site Improvements	-	52,189
6000 Federal Programs	350,000	334,221
	7,930,000	7,310,711
Total Disbursements		
Other Financing Uses:		
8000 Transfers	100,000	732,331
9000 Absorb Unused Budget Authority	1,905,895	-
	2,005,895	732,331
	9,935,895	8,043,042
Total Disbursements and Transfers		
FUND BALANCE, End of Year	\$ -	\$ 3,273,885

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT G

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

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 71,618	\$ 119,665
Receipts:		
1510 Interest	10,000	2,501
1600 Food Services	20,000	61,570
3150 State Reimbursement	20,000	1,641
4210 Federal Nutrition Programs	318,382	211,931
4211 Child and Adult Care Food Program	-	3,626
Total Receipts	368,382	281,269
Total Available Resources	440,000	400,934
Disbursements:		
3100 Salaries	120,000	108,063
3100 Employee Benefits	40,000	27,509
3100 Purchased Services	-	1,530
3100 Supplies & Materials	20,000	12,029
3100 Food	230,000	201,513
3100 Capital Outlay	30,000	8,315
3100 Other	-	2,127
Total Disbursements	440,000	361,086
Other Financing Sources:		
5200 Transfers In - General Fund Support	-	82,331
Total Other Financing Sources	-	82,331
FUND BALANCE, End of Year	\$ -	\$ 122,179

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT H

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

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 100,349	\$ 87,415
Receipts:		
1510 Interest	2,500	2,229
1710 Admissions	75,000	12,632
1740 Fees	-	-
1790 Other Activity Income	60,000	13,856
1920 Donations & Sponsorships	-	113,666
1990 Other Miscellaneous Local Revenue	-	97,462
Total Receipts	137,500	239,845
Total Available Resources	237,849	327,260
Disbursements:		
2900 Activity Fund Expenses	400,000	330,005
Total Disbursements	400,000	330,005
Other Financing Sources		
5200 Transfers In - General Fund Support	162,151	150,000
FUND BALANCE, End of Year	\$ -	\$ 147,255

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT I

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

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE, Beginning of Year	\$ 428,657	\$ 444,584
Receipts:		
1510 Interest	-	12,616
Total Receipts	-	12,616
 Total Available Resources	428,657	457,200
Disbursements:		
2900 Rentals of Equipment and Vehicles	-	25,782
2900 Site Improvements	-	186,561
2900 Supplies and Materials	-	10,759
2900 Capital Outlay	-	264,459
2900 Re-appropriated Funds	828,657	-
Total Disbursements	828,657	487,561
Other Financing Sources:		
5200 Transfers In - General Fund Support	400,000	500,000
Total Other Financing Sources	400,000	500,000
 FUND BALANCE, End of Year	\$ -	\$ 469,639

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT J

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

YEAR ENDED AUGUST 31, 2025

	Budget (Original and Final) Amounts	Actual Amounts
FUND BALANCE	\$ 339,347	\$ 361,630
Receipts:		
Local Sources:		
1100 Property Taxes	500,000	354,590
1115 Carline Taxes	-	1,650
1140 Property Taxes - Penalties & Interest	-	1,770
1510 Interest	-	15,347
	500,000	373,357
State Sources:		
3130 Homestead	-	9,687
3131 Property Tax Credit	-	151,985
3133 Nameplate Capacity Tax	-	4,935
3180 Pro-rate Motor Vehicle	-	963
	-	167,570
Total Receipts	500,000	540,927
Total Available Resources	839,347	902,557
Disbursements:		
2620 Maintenance of Buildings	-	57,851
4700 Building Improvements	569,347	31,387
5000 Debt Service - Principal	270,000	245,000
5000 Debt Service - Interest	-	17,126
5000 Debt Service - Other	-	250
	-	250
Total Disbursements	839,347	351,614
FUND BALANCE, End of Year	\$ -	\$ 550,943

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

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

AUGUST 31, 2025

A. Basis of Accounting

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

B. Budget and Budgetary Accounting

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

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

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

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

Public hearings are conducted to obtain taxpayer comments.

If the School District plans to increase their property tax request by more than 2% plus allowable growth, they are required to participate in a Joint Public Hearing. The School District must notify the County Clerk of the need to participate by September 5. The hearing will be held between September 14-24.

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

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT K

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
(Continued)

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

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

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

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	2025	For Comparative Purposes Only 2024
Instruction - Non-Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 1,912,337	\$ 1,909,158
Substitutes	111,773	97,579
Instructional Aides and Assistants	72,608	68,193
Non-Instructional	59,890	42,970
Employee Benefits	1,008,434	1,018,030
Purchased Services	56,004	22,894
Supplies and Materials	94,096	73,426
Textbooks	92,901	66,016
Capital Outlay	61,079	109,751
Other	5,595	2,335
	<u>3,474,717</u>	<u>3,410,352</u>
Instruction - Limited English Proficiency:		
Salaries:		
Teachers/Professional Staff	8,048	7,050
Employee Benefits	1,624	1,266
Purchased Services	66	297
Supplies and Materials	1,485	298
	<u>11,223</u>	<u>8,911</u>
Instruction - Poverty:		
Salaries:		
Teachers/Professional Staff	126,994	111,950
Instructional Aides and Assistants	616	835
Employee Benefits	76,818	66,318
	<u>204,428</u>	<u>179,103</u>
Total Instruction	<u>3,690,368</u>	<u>3,598,366</u>
Special Education:		
Salaries:		
Teachers/Professional Staff	290,411	288,449
Instructional Aides and Assistants	186,924	174,619
Substitutes	6,153	9,230
Employee Benefits	198,142	203,678
Purchased Services	39,229	39,651
Tuition Paid to Other Districts	47,143	76,236
Supplies and Materials	2,055	1,436
Textbooks	4,640	4,249
Other	648	179
	<u>775,345</u>	<u>797,727</u>
Support Services - Students:		
Salaries:		
Teachers/Professional Staff	143,916	136,568
Professional Non-Certified Staff	58,286	56,776
Employee Benefits	97,880	103,299
Purchased Services	123,663	109,159
Supplies and Materials	4,117	2,906
Other	400	398
	<u>428,262</u>	<u>409,106</u>

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	For Comparative Purposes Only	
	2025	2024
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	\$ 63,898	\$ 56,258
Professional-Non-Certified Staff	75,806	72,076
Employee Benefits	77,604	75,826
Purchased Services	8,032	14,315
Supplies and Materials	9,299	14,187
Capital Outlay	30,963	29,470
Other	1,161	1,400
	266,763	263,532
General Administration - Board of Education:		
Purchased Services	5,595	6,147
Capital Outlay	5,300	4,316
Other	8,973	10,378
	19,868	20,841
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	144,706	133,595
Employee Benefits	51,236	50,487
Purchased Services	1,273	2,328
Supplies and Materials	31	2,000
Other	3,334	2,595
	200,580	191,005
District Legal Services:		
Legal Services	15,016	6,554
Office of the Principal:		
Salaries:		
Teachers/Professional Staff	151,060	145,250
Non-Instructional	55,668	57,885
Employee Benefits	88,100	90,267
Purchased Services	5,779	8,319
Supplies and Materials	6,537	5,565
Other	4,976	6,145
	312,120	313,431
Central Services:		
Professional Non-Certified Salaries	50,373	47,881
Employee Benefits	41,914	37,371
Purchased Services	65,242	75,869
Distance Education & Telecommunications	3,514	3,190
Supplies and Materials	3,362	4,843
Capital Outlay		
Other	772	2,122
	165,177	171,276

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT L
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS -
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2025

	For Comparative Purposes Only	
	2025	2024
Operation & Maintenance of Plant		
Non-Instructional Salaries	\$ 135,569	\$ 159,576
Employee Benefits	52,431	44,092
Purchased Services	315,524	263,024
Supplies and Materials	203,000	192,102
Capital Outlay	38,351	53,293
Other	4,575	6,245
	<u>749,450</u>	<u>718,332</u>
Student Transportation:		
Non-Instructional Salaries	141,764	128,305
Employee Benefits	33,922	30,195
Purchased Services	95	176
Mileage to Parents	1,414	2,115
Supplies and Materials	69,785	64,306
Capital Outlay	-	1,823
Other	2,120	3,462
	<u>249,100</u>	<u>230,382</u>
Special Education Transportation:		
Non-Instructional Salaries	16,516	14,799
Employee Benefits	1,288	1,157
Purchased Services	808	31
	<u>18,612</u>	<u>15,987</u>
Community Services Operations		
Purchased Services	-	1,580
Supplies	-	98
	<u>-</u>	<u>1,678</u>
State Categorical Programs:		
Employee Benefits	-	741
Purchased Services	16,089	11,457
Supplies	16,043	5,514
Other	1,508	5,726
	<u>33,640</u>	<u>23,438</u>
Site Improvements:		
Purchased Services	52,189	-
	<u>52,189</u>	<u>-</u>
Federal Programs:		
Title I	94,076	93,561
Title II, Part A	16,618	16,375
Title IV	74,119	81,164
IDEA - Part B (611) Base Allocation	109,577	108,829
IDEA - Preschool (619) Base Allocation	6,026	6,029
IDEA - Part B Proportionate Share	5,091	1,746
REAP	26,775	67,144
Federal Vocational & Applied Technology	1,939	-
	<u>334,221</u>	<u>374,848</u>
Transfers:		
School Lunch Fund	82,331	50,000
Depreciation Fund	500,000	400,000
Activities Fund	150,000	50,000
	<u>732,331</u>	<u>500,000</u>
Total Operational Cash Disbursements	<u>\$ 8,043,042</u>	<u>\$ 7,636,503</u>



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

To the Board of Education
Kimball Public Schools
Kimball, Nebraska 69145

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Kimball Public Schools (the School District), Kimball, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 5, 2025. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our

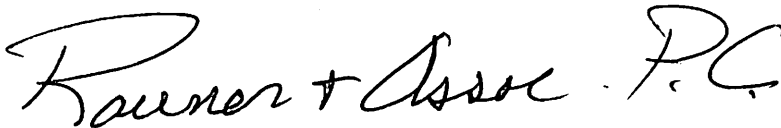
tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Kimball Public Schools' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2025

KIMBALL PUBLIC SCHOOLS
KIMBALL, NEBRASKA

EXHIBIT M

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2025

2025-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

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

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

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

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

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

KIMBALL PUBLIC SCHOOLS 2025-2026 CALENDAR Bd Approved 7-14-25

AUGUST 2025

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

13 - New Employee Orientation
 14,15 - Inservice (All day)
 18 - First Day of School (1:00 PM Dismissal)
 8 Student Days/10 Staff Days

SEPTEMBER 2025

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1 - Labor Day
 19 - Inservice (All day)
 18 Student Days/19 Staff Days

October 2025

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

16 - End of First Quarter (36)
 20 - Start of 2nd Quarter
 16 P-T Conference (3:30-8:30)
 24 - Inservice- (All day)
 18 Student Days/19.5 Staff Days

November 2025

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

26-28 - Thanksgiving Break
 14 Student Days/15 Staff Days
 4 - Inservice (JH Wrestling) (All Day)

DECEMBER 2025

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

18- End of Second Quarter/1st Semester (34/70)
 22-31- Christmas Break
 12 Student Days/13 Staff Days
 5 - Inservice (All day)
 18 - 1:00 PM Dismissal

JANUARY 2026

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

5 - Inservice (All Day)
 6 - Start of Third Quarter
 20 - 1:00 PM Dismissal (SPVA Basketball)
 16 Student Days/16.5 Staff Days

FEBRUARY 2026

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

16 - Inservice (All day)
 25 - Inservice (FFA CDE) (All Day)
 16 Student Days/18 Staff Days

MARCH 2026

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

12- End of Third Quarter (40)
 16- Start of Fourth Quarter
 19 - P-T Conference (3:30-8:30)
 18 Student Days/18.5 Staff Days

APRIL 2026

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

17 - Inservice (All day)
 6 - No School (Easter Break)
 18 Student Days/19 Staff Days

MAY 2026

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

8 - Inservice (All day)
 16 - Graduation
 21 - Last day of School (1:00 PM Dismissal) (44/76)
 25- Memorial Day
 12 Student Days/12.5 Staff Days

- No School Friday
- No School for Students/In-Service
- No School/Vacation Day
- Start of Quarter
- End of Quarter
- New Teacher Orientation
- Parent-Teacher Conferences
- Graduation 11:00 AM
- 1:00 Dismissal

Student Days =	150
Teacher Days =	162
Student Hours =	1,099.8
Days Over Minimum =	2.7
Staff Inservice/P-T Days =	12.0

Approved by School Board on: 7-14-2025

Note: All make-up days extending the school year after May 21 are subject to the discretion of the Superintendent.

Note: Proposed Inservice dates are subject to revision, pending availability of consultants &/or district needs.

Policy 203.06

BOARD MEMBERSHIP

203.06

CONFLICT OF INTEREST, NEPOTISM AND PROHIBITED ACTS

The Kimball Public Schools Board of Education recognizes that statutes regarding conflicts of interest and nepotism bind it.

1. Definitions:

Employee or Public Employee - shall mean any employee of Kimball Public Schools.

Board Member or Public Official - shall mean any elected or appointed member of the school board of Kimball Public Schools.

Immediate Family Member - shall mean an employee or board members parent, spouse, child or any individual claimed by the employee or board member or their spouse as a dependent for federal income tax purposes.

Business - shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self employed individual, holding company, joint-stock company, receivership, trust, activity, or entity, or other organization or group of persons acting jointly.

Business Association or "Business with which the Individual is Associated" - shall mean any business: (1) in which the individual is a partner, member, director, or officer, Or (2) in which the individual or a member of the individual's immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value or represents more than a 5% equity interest or is a stockholder of a publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10% equity interest.

2. Contracts Generally:

A Kimball Public Schools employee or a member of the Kimball Board of Education may not have an "interest" in a contract to which the Board or anyone for its benefit is a party, unless certain disclosure, reporting and other requirements are met. An interest in a contract exists when an employee, a board member, or one of their immediate family members: (a) has a business association with the business involved in the contract, or (b) will receive a direct pecuniary fee or commission as a result of the contract. If such an interest exists, the employee or board member must:

(1) Make a declaration on the record to the Board (e.g. by submitting a "Disclosure of Interest Statement" or other appropriate form before the board votes on the contract), (2) not vote on the matter, except as provided by law, and (3) not act for the board as to inspection or performance under the contract.

If the contract is directly with an employee or board member, the following additional requirements apply: (1) the contract must be the result of applicable competitive bidding requirements and (2) the contract must be fair and reasonable to the Board of Education.

If the contract is for \$2,000 or more per year, and is with either a board member or an employee of the school district, or an immediate family member or a business of the board member or an employee, the contract must: (1) be awarded through an open and public process and (2) the contract and other proposals considered must be available for public inspection.

Within ten (10) days of the contract being entered into or signed by all parties, the Superintendent or designee is to post to a ledger or complete on the applicable "Conflicts Ledger" portion of the sheet or form submitted, setting forth:

- (1) Names of the contracting parties;
- (2) Nature and interest of the member/employee in question;
- (3) Date that the contract was approved by the school district;
- (4) Amount of the contract; and
- (5) Basic terms of the contract.

The forms for meeting these requirements are available from the Superintendent's office. The Conflicts Ledger will be kept by the Superintendent and will be available for public inspection during the normal working hours of the district's office. The Conflicts Ledger will be maintained for five years from the board member's last day in office.

Open accounts established by the school district with any business in which an employee or board member has an interest are contracts covered law and this policy.

A disclosure of interest statement must be filed within ten (10) days after such account is opened. Thereafter, the Superintendent or designee shall maintain a running account ledger of amounts purchased on the open account. Purchases made from petty cash or a petty cash fund is not subject to the law or this policy.

The receiving of deposits, cashing of checks, and buying and selling of warrants and bonds of indebtedness of this school district by a financial institution is not considered a contract under the law or for purposes of this policy. Contracts involving one hundred dollars or less are hereby declared to be exempt from the

conflict of interest provision.

3. Employment Contracts:

1. A member of the Board of Education or an administrator or other employee with supervisory responsibilities may employ or recommend or supervise the employment of an immediate family member if:
 - a. He or she does not abuse his or her official position (for this purpose, “abuse” means employing an immediate family member: who is not qualified for and able to perform the duties of the position; at an unreasonably high salary; or who is not required to perform the duties of the position);
 - b. He or she makes a full disclosure on the record to the Board of Education and a written disclosure to the Superintendent and/or Secretary of the Board; and,
 - c. The Board of Education approves the employment or supervisory position.
2. No immediate family member of a Board of Education or an administrator or other employee with supervisory responsibilities shall be employed by the School District:
 - a. Without first having made a reasonable solicitation and consideration of applications for such employment.
 - b. Who is not qualified for and able to perform the duties of the position.
 - c. For any unreasonably high salary.
 - d. Who is not required to perform the duties of the position.
3. Neither the Board of Education nor an administrator or other employee with supervisory responsibilities shall terminate the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.
4. This policy shall not apply to an immediate family member of a member of the Board of Education or an administrator or other employee with supervisory responsibilities who was previously employed in a position with the School District prior to the election or appointment of the Board member or employee. Prior to or as soon as reasonably possible after the official date a Board member takes office or an employee assumes his or her responsibilities, such Board member, administrator or other employee with supervisory responsibilities shall make a full disclosure of any immediate family member employed in a position subject to this policy.
5. A member of the Board of Education may not be engaged in a contract to teach with the Kimball Public School District. Nor shall a member of the Board of Education cast a vote in favor of the election of any employee when the Board member is related by blood or marriage to such employee.

4. Prohibited Acts:

No employee, board member, immediate family member or a business of the board member or employee shall solicit or accept 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 of any public official or public employee will be influenced thereby.

No public official or public employee shall use that person's office or any confidential information received through the holding of the office to obtain financial gain for himself, herself, a member of his or her immediate family, or a business with which the individual is associated.

No public official or public employee shall use personnel, resources, property, or funds under that individual's official care and control, other than in accordance with or as permitted by law, for personal financial gain.

Legal reference: 79-544
 49-1493 to 49-14,104
 79-818
Neb. Rev. Stat. §§ 49-1499.04; '49-1499.05; 79-544; and

79-818
Adopted: 05-10-1999

Reviewed: 04-10-1999

Revised: 08-10-2009
Reviewed: 05-13-2013
 05-14-2018

Policy 203.08

BOARD MEMBERSHIP

203.08

VACANCIES

A vacancy on the Board of Education resulting from causes other than expiration of the term shall be filled by a vote of the remaining members until the next general election.

Revised: 08-1985
70-464

Appointment to the vacancy may be but is not limited to one of the following:

- a. The person who received the next highest amount of votes in the previous general election.
- b. A former board member who had not re-filed seeking another term of office.
- c. Recommendations from the Board and/or patrons of the District.
- d. Accepting applications from interested parties.

Adopted: 03-08-1999
Reviewed: 05-13-2013
05-14-2018

Policy 203.09

BOARD MEMBERSHIP

203.09

CODE OF ETHICS

AS A SCHOOL BOARD MEMBER:

1. I will listen.
2. I will respect the opinion of others.
3. I will recognize the integrity of my predecessors and associates and the merit of their work
4. I will be motivated only by an earnest desire to serve my school district and the children of my school district community in the best possible way.
5. I will not use the school district or any part of the school district program for my own personal advantage or for the advantage of my friends or supporters.
6. I will vote for a closed session of the board if the situation requires it, but I will consider “secret” sessions of board members unethical.
7. I will recognize that to promise in advance of a meeting how I will vote on any proposition which is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
8. I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
9. I will recognize that authority rests with the board in legal session and not with individual members of the board, except as authorized by law.
10. I will make no disparaging remarks, in or out of the board meeting, about other members of the board or their opinions.
11. I will express my honest and most thoughtful opinions frankly in board meetings in an effort to have decisions made for the best interests of the children and the education program.
12. I will insist that the members of the board participate fully in board action and recommend that when special committees are appointed, they serve only in an investigative and advisory capacity.
13. I will abide by majority decisions of the board.
14. I will carefully consider petitions, resolutions and complaints and will act in the best interests of the school district.
15. I will not discuss the confidential business of the board in my home, on the street or in my office; the place for such discussion is the board meeting.
16. I will endeavor to keep informed on local, state and national educational developments of significance so I may become a better board member.

IN MEETING MY RESPONSIBILITY TO MY SCHOOL DISTRICT COMMUNITY:

1. I will consider myself a trustee of public education and will do my best to protect it, conserve it, and advance it, giving to the children of my school district community the educational facilities that are as complete and adequate as it is possible to provide.
2. I will consider it an important responsibility of the board to interpret the aims, methods and attitudes of the school district to the community.
3. I will earnestly try to interpret the needs and attitudes of the school district community and do my best to translate them into the education program of the school district.
4. I will attempt to procure adequate financial support for the school district.
5. I will represent the entire school district rather than individual electors, patrons or groups.
6. I will not regard the school district facilities as my own private property but as the property of the people.

IN MY RELATIONSHIP WITH THE SUPERINTENDENT AND EMPLOYEES:

1. I will function, in meeting the legal responsibility that is mine, as part of a legislative, policy-forming body, not as an administrative officer.
2. I will recognize that it is my responsibility, together with that of my fellow board members, to see the school district is properly run and not to run them myself.
3. I will expect the school district to be administered by the best-trained technical and professional people it is possible to procure within the financial resources of the school district.
4. I will recognize the superintendent as executive officer of the board.
5. I will work through the administrative employees of the board, not over or around them.
6. I will expect the superintendent to keep the board adequately informed through oral and written reports.
7. I will vote to hire employees only after the recommendation of the superintendent has been received.
8. I will insist that contracts be equally binding on teachers and board.
9. I will give the superintendent power commensurate with the superintendent's responsibility and will not in any way interfere with, or seek to undermine, the superintendent's authority.
10. I will give the superintendent friendly counsel and advice.
11. I will present any personal criticism of employees to the superintendent.
12. I will refer complaints to the proper administrative officer.

TO COOPERATE WITH OTHER SCHOOL BOARDS:

1. I will not employ a superintendent, principal, or teacher who is already under contract with another school district without first securing assurance from the proper authority that the person can be released from contract.
2. I will consider it unethical to pursue any procedure calculated to embarrass a neighboring board or its representatives.
3. I will not recommend an employee for a position in another school district unless I would employ the individual under similar circumstances.
4. I will answer all inquiries about the standing and ability of an employee to the best of my knowledge and judgment, with complete frankness.
5. I will associate myself with board members of other school districts for the purpose of discussing school district issues and cooperating in the improvement of the education program.

Adopted: 04-12-2004
Reviewed: 05-13-2013
05-14-2018

Policy 204.01

BOARD ORGANIZATION

204.01

OFFICERS OF THE BOARD

At the regular or special meeting of the Board in January of each year, the Board of Education shall elect a President, Vice-President, Secretary and Treasurer.

The duties of these officers are as follow:

President: The president of the board shall be elected by open or closed ballot. The President shall preside at all meeting of the board and shall have a vote on motions placed before the board for action. He/she shall sign on behalf of the board such documents as may require his/her signature. HE/she shall represent the board in deliberations with other boards, districts, or agencies, unless another member of the board or the superintendent is so designated. HE/she shall appoint all committees, unless otherwise specified by the board, call special meetings, and perform all other duties as prescribed by law.

Vice-President: The Vice-President shall perform all duties of the president when he/she is acting in the capacity. The vice-president shall be elected by open or closed ballot.

Secretary: The secretary shall keep in the board minutes an accurate record of all board business. He/she shall sign all papers that require the signature of the board, and perform such duties as are required by law.

The board, at its discretion, may appoint/hire another person to be present and record minutes of regular or special meetings if it so desires.

The secretary shall be elected annually by open or closed ballot of the board.

Treasurer: The treasurer of the board shall be elected annually by open or closed ballot.

The treasurer is the custodian of the monies of the district. He/she shall be bonded, the cost of such bonding to be paid by district funds.

The treasurer shall provide regular reports to the board concerning the financial status of the district. The treasurer shall keep the board advised concerning investments and securities with regard to maturity dates and make recommendations concerning the investments of the district funds. He/she shall make the deposits and transfers of the district's funds on a regular or as needed basis.

Adopted: 03-08-1999

Revised: 06-10-2013

05-14-2018

Policy 204.02

BOARD ORGANIZATION

204.02

COMMITTEES OF THE BOARD

The president of the board at the organizational meeting in January each year shall appoint from the members the following committees:

1. Negotiations Committee
2. Committee on American Civics
3. Any other board committee as deemed necessary by the board

Legal Reference: Neb. Rev. Stat. § 79-724
 Neb. Rev. Stat. § 79-520

Adopted: 03-08-1999
 03-12-2001

Reviewed: 06-10-2013
 05-14-2018

Amended: 01-14-2019
 10-14-2019

Policy 204.02.01

BOARD ORGANIZATION

204.02.01

COMMITTEE ON AMERICAN CIVICS

It shall be the policy of Kimball Public Schools that the Committee on American Civics shall consist of three members appointed by the Board President. The Committee shall meet at least twice per year. One of the responsibilities of this committee will be to examine recommended social studies textbooks and report findings based on this examination to other members of the Board of Education. The Committee shall take all other steps to ensure compliance with Nebraska law.

It shall further be the policy of Kimball Public Schools that the Committee on American Civics shall review all major proposals prepared by the superintendent of schools and instructional staff for adoption of new textbooks, development of new instructional programs, revision of existing instructional programs, modification of established graduation requirements and other related matters. After the review is completed, the Committee on American Civics will make a recommendation to the full Board of Education about approval or adoption of the matter under consideration.

Legal Reference: Neb. Rev. Stat. § 79-724
 Neb. Rev. Stat. § 79-520

Adopted: 10-14-2019