

Agenda

1. Call to Order

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the meeting room at a location accessible to members of the public and attached to the online agenda.

School Board meetings in Nebraska are meetings held in public, not public meetings. The public comment agenda item is the only opportunity for the public to address the board.

Please silence your phones and refrain from texting or using electronics (such as computers) during the meeting; if you must use your phone, please step outside the Board Room.

Mr. Bob Schoby, Board President, will call the Board of Education Regular meeting to order.

2. Roll Call

The Board Secretary will conduct roll call attendance.

2.1. Approval of Absent Board Members

3. Pledge of Allegiance

First grade students from Deerfield Elementary will lead the Board in the Pledge of Allegiance.

4. Approval of Emergency Additions to the Agenda

5. Call for Removal of Consent Agenda Items

6. Approval of the Consent Agenda

6.1. Waiver of reading minutes from previous meeting

6.2. Acceptance of minutes of the previous meeting as published

- January 12, 2026, Board of Education Work Session and Regular Meeting Minutes
- February 3, 2026, Board of Education Special Meeting Minutes

6.3. Receipt of Communications

6.4. Treasurer's Report

- General Fund
- Building Fund and Savings & Depreciation

6.5. Audit of Claims

- Activity Fund
- General Fund

7. Business

7.1. Items removed from Consent Agenda

7.2. Recognitions

7.2.1. Unified Sports

Coach Monica Maly and students of the unified sports program will share a presentation with the board.

7.3. Acceptance of Gifts

7.3.1. Cubby's Convenience Store - Blair

Cubby's Convenience Store has donated (\$1,195) from their "Let's Raise Some Dough" fundraiser. Cubby's donates \$1.00 for every large pizza sold at their Blair location to Blair Community Schools.

Thank you to Cubby's for their continued support and commitment to Blair Community Schools.

7.3.2. Blair Community Schools Foundation - Bear-y Merry Grant Program

In December, the Board of Education approved \$90,500 in Bear-y Merry Grants from the Blair Community Schools Foundation for funding to support STREAM (Science, Technology, Reading, Engineering, Arts, and Math) classroom improvements by providing supplies, admissions, or access to resources that foster creativity and offer innovative ways to engage students. Unfortunately, South Early Childhood Center was inadvertently left out and the Foundation would like to award them \$10,000.

7.3.3. Blair Bear Backers Donation

The Blair Backers would like to donate \$4,760 for the purchase of new middle school track uniforms.

7.3.4. Balls Out Motors Donation

Balls Out Motors would like to donate a golf cart valued at approximately \$5,000.

Balls Out Motors has been a very generous supporter of Blair Community Schools over the last several years, lending carts for events such as homecoming parades and providing carts for various school activities.

7.4. Consideration of Communications

7.5. Comments From The Public

This is the portion of the meeting when members of the public may address the board about matters of public concern.

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:

- Getting started: When you have been recognized, please stand and state your name.
- Time Limit: The board has the discretion to limit the amount of time set aside for public participation and unless stated otherwise, will employ a time limit of 5 minutes or less.
- 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 you to follow the district's complaint procedure before addressing the board. Board members will generally not respond to any questions or comments you make about individual staff members or students. Please remember that slanderous comments will not be tolerated.
- Parents and community members wishing to contact the Board regarding a specific school, teacher or child, are encouraged to begin at the level closest to their concern.
 - Step One: Contact the teacher, coach, guidance counselor, etc.
 - Step Two: Contact the Principal. If you have a school-wide concern, this becomes step one.
 - Step Three: Contact the District office responsible for the area or concern. 402-426-2610
 - Step Four: Contact the Superintendent of Schools. 402-426-2610

- General Rules: This is a public meeting for the conduct of business. Comments from within the audience while others are speaking will not be tolerated. Offensive language, personal attacks, and hostile conduct will not be tolerated.
- No action by the Board: The Board will not act on any matter unless it is on the published agenda.

7.6. Committee Reports

7.6.1. Policy/Curriculum Committee

The Policy Committee met on Monday, January 19, 2026. Meeting minutes are attached.

7.6.2. BG&T Committee

The Buildings, Grounds, and Transportation Committee met on Monday, January 26, 2026. Meeting minutes are attached.

7.6.3. Finance Committee

The Finance Committee met on Wednesday, February 4, 2026, Finance Meeting minutes are attached.

7.7. 2026-27 Negotiated Agreement

Approval of the Negotiated Agreement between the Blair Board of Education and the Blair Education Association for the 2026-27 school year.

7.8. Approval of New Teachers

- Kelli Westphal, High School English Teacher

7.9. Acceptance of Resignation and Retirement

- Jennifer Fowler, ACP Teacher at Otte Middle School - 32 Years (Retirement)
- Emily Peatrowsky, English Teacher at Blair High School - 11 Years (Resignation)
- Amanda Melcher, Guidance Counselor at Otte Middle School - 1 Year (Resignation)

7.10. Superintendent Report

- The March 9, 2026, Board of Education meeting has been rescheduled to March 16, 2026.
- The next Board Retreat is scheduled for Tuesday, February 24, 2026, at 6:00pm.

- Brew With the Board is Monday, February 16, 2026, at 9:15am at the Blair High School Cafeteria.

7.11. Informational Items

Monthly Board Reports

- Blair High School
- Otte Middle School
- Arbor Park Elementary
- Deerfield Elementary
- South Early Childhood Center

7.12. Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual. Reasons that meet this standard include but are not limited to: (a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; and (e) legal advice.

7.13. Items From Closed Session

8. Adjournment

THE NEBRASKA OPEN MEETINGS ACT
NEB. REV. STAT. §§ 84-1407 through 84-1414

A. BASIC PROVISION. The basic statement of our state policy on public meetings is found at Neb. Rev. Stat. § 84-1408. That statute provides, “[i]t is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of the State of Nebraska, federal statutes, and the Open Meetings Act.”

1. **History.** Section 84-1408 was passed as a part of LB 325 in 1975. That bill repealed previously existing public meetings provisions and substituted new provisions which were intended to preserve the features of the previous law and strengthen and expand their authority. Government Committee Statement on LB 325, 84th Nebraska Legislature, First Session (1975). LB 325 was passed to ensure that all meetings of public bodies would be open to the public, except when protection of the public interest clearly called for a closed session concerning specific matters. *Id.* 2004 Neb. Laws LB 821, § 34 formally established the name of §§ 84-1407 through 84-1414 as the “Open Meetings Act.”

2. **Purpose.** The Nebraska open meetings laws are a statutory commitment to openness in government. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994); *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). Their purpose is to ensure that public policy is formulated at open meetings of the bodies to which the law is applicable. *Dossett v. First State Bank, Loomis, NE*, 261 Neb. 959, 627 N.W.2d 131 (2001); *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). In Nebraska, the formation of public policy is public business, which may not be conducted in secret. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993).

3. **Construction.** The open meetings laws should be broadly interpreted and liberally construed to obtain their objective of openness in favor of the public. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (Neb. Ct. App. 2002); *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996); *Grein, supra*. The beneficiaries of the openness sought by the Open Meetings Act include citizens, members of the general public, and reporters or other representatives of the news media. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007).

4. **Exceptions.** Section 84-1408 requires open meetings except “as otherwise provided by the Constitution of the State of Nebraska, federal statutes, and the Open Meetings Act.” The Attorney General has concluded that the Nebraska Legislature is not covered under the open meetings statutes because the Nebraska Constitution separately provides for public access to that body. Op. Att’y Gen. No. 120 (July 25, 1985).

5. **Subsequent Legislative Limitations.** The Legislature holds the power to decide the scope of citizen access to governmental meetings. As a result, the Legislature has the right to limit access to public meetings and the effect of the Open Meetings Act through later statutory provisions which provide that certain information in the possession of government should remain confidential without exception or limitation. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

B. PUBLIC BODIES COVERED UNDER THE ACT. Under § 84-1409(1), public bodies covered by the Open Meetings Act include: (1) governing bodies of all political subdivisions of the State; (2) governing bodies of all agencies of the executive department of state government created by law; (3) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created pursuant to law; (4) all study or advisory committees of the executive department of the state whether of continuing or limited existence; (5) advisory committees of the governing bodies of political subdivisions, of the governing bodies of agencies of the executive branch of state

government, or of independent boards, commissions, etc.; and (6) “instrumentalities exercising essentially public functions.”

1. **History.** The initial portion of § 84-1409(1) defining public bodies was originally part of LB 325 passed in 1975. It has been amended several times to add additional entities to the list of bodies covered, and the Certificate of Need Review Committee was removed in 1997. See 1997 Neb. Laws LB 798; 1989 Neb. Laws LB 429 and LB 311; 1983 Neb. Laws LB 43. The language concerning “instrumentalities exercising essentially public functions” was added in 1989 to reach entities such as the Nebraska Investment Finance Authority. Floor Debate on LB 311, 91st Nebraska Legislature, First Session, May 9, 1989, at 6039, 6040.

2. **Cases and Opinions.** A number of cases and opinions of the Attorney General deal with various aspects of the definitions of public body found in § 84-1409(1).

a. “Political subdivision” is not defined within the public meetings statutes. However, the Attorney General has indicated that generally the term denotes any subdivision of a state which has as its purpose carrying out functions of the state which are inherent necessities of government and which have always been regarded as such by the public. 1979-80 Rep. Att’y Gen. 140 (Opinion No. 98, dated April 25, 1979). Presumably, this term includes cities, counties, villages, etc., and their governing boards are covered by the open meetings statutes.

b. In *Nixon v. Madison County Agricultural Society*, 217 Neb. 37, 348 N.W.2d 119 (1984), the Court held that a county agricultural society, organized under the Nebraska statutes, was subject to the provisions of the open meetings law. The Court noted that, although the society at issue resembled a private corporation in some respects, the fact that it had the right to receive support from the public revenue gave it a public character. The agricultural society apparently was an “independent board . . . created by constitution, statute, or otherwise pursuant to law.” Based upon the *Nixon* case, the Attorney General concluded that county extension services which have the right to receive support from public revenues are subject to the open meetings law. Op. Att’y Gen. No. 219 (July 24, 1984). Also based upon the *Nixon* case, the Attorney General has indicated that county agricultural societies are subject to the

open meetings statutes. Op. Att’y Gen. No. 91007 (January 28, 1991). In addition, Neb. Rev. Stat. § 2-238 requires that result.

c. In *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990), the Court held that the open meetings statutes do not apply to the activities of a judicial nominating commission which is meeting to select nominees for judicial vacancies. Such a nomination procedure does not involve the formulation of public policy subject to the Act.

d. The Nebraska Court of Appeals, in *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), held that the open meetings statutes apply to the governing bodies of all agencies of the executive branch of government, including the Nebraska Environmental Control Council.

e. In *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007), the Nebraska Court of Appeals concluded that the electors of a Nebraska township, when assembled at the township’s annual meeting, constitute a governing body of the township which is subject to the Open Meetings Act and its provisions concerning notice and preparation of an agenda.

f. The Nebraska Court of Appeals indicated in *Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), that a county board of equalization is a public body as defined in § 84-1409. The court also held in that case that when two boards are made up of the same members, the duties and functions of the two boards, rather than their membership, determine if they are the same or separate and distinct bodies.

g. Committees of faculty, administration and students created by the Board of Regents of the University of Nebraska to advise the Chancellor of the University in his administrative/management function with respect to budget cuts were part of the management structure of the University and not public bodies subject to the open meetings statutes. Op. Att’y Gen. No. 92020 (February 12, 1992).

h. In Op. Att’y Gen. No. 11 (January 20, 1983), the Attorney General indicated that the Environmental Control Council is a public body subject to the open

meetings law. On the other hand, the Department of Environmental Control is not. Section 84-1409 applies to governing bodies of state agencies, not the agencies themselves.

i. An employee grievance appeal hearing conducted by a hearing officer is not a meeting of a public body since the word “body” is commonly understood to refer to a group or number of persons, and thus does not include an individual conducting a hearing. Op. Att’y Gen. No. 210 (May 16, 1984).

j. In 1989, the Attorney General indicated that the Central Low-Level Radioactive Waste Compact Commission was not subject to the Nebraska open meetings law because it was a multi-state body which was not created by constitution or statute and which was not a governing body of a Nebraska state agency. Op. Att’y Gen. No. 89008 (February 14, 1989). However, Neb. Rev. Stat. § 71-3521 (the Waste Compact agreement itself) provided that meetings of the Compact Commission must be open to the public with reasonable advance publicized notice, and that the Compact Commission must adopt by-laws consistent in scope and principle with the open meetings law of the host state. Section 71-3521 was repealed by 1999 Neb. Laws LB 530, § 2, and Nebraska withdrew from the Central Low-Level Radioactive Waste Compact.

k. A county welfare board is subject to the open meetings law as an independent board created by statute. 1979-80 Rep. Att’y Gen. 351 (Opinion No. 244, dated March 4, 1980).

l. In Op. Att’y Gen. No. 95014 (February 22, 1995), the Attorney General indicated that the Mayor’s Citizen Review Board, appointed by the Mayor of Omaha to advise the Mayor with respect to alleged misconduct of police officers, was not subject to the open meetings statutes because it did not fall under the definition found in § 84-1409(1), and because the board was essentially an administrative body which was part of the management structure of the City.

m. In Op. Att’y Gen. No. 93065 (July 27, 1993), the Attorney General concluded that parole reviews under Neb. Rev. Stat. § 83-1,111 may be closed, and are not subject to open meetings requirements.

n. The Excellence in Education Council created to make recommendations to the Governor regarding selection of projects for Education Innovation grants is a public body which is subject to the open meetings statutes, and its decisions concerning specific recommendations must be done in open session. Op. Att’y Gen. No. 94092 (November 22, 1994).

o. The Quality Jobs Board created under the Quality Jobs Act, Neb. Rev. Stat. §§ 77-4901 through 77-4935 is a public body subject to the Open Meetings Act. Op. Att’y Gen. No. 96071 (October 28, 1996).

p. A County Hospital Authority formed under the Hospital Authorities Act, Neb. Rev. Stat. §§ 23-3579 through 23-35,120 is a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97012 (February 14, 1997).

q. The Nebraska State Board of Agriculture (the State Fair Board) is not a public body which is subject to the Open Meetings Act, primarily because it has no statutory right to public revenue and also because of case law which indicates that it is a private corporation. Op. Att’y Gen. No. 01038 (November 27, 2001).

r. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board constitute a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97050 (September 18, 1997).

s. The Attorney General has indicated informally that the Nebraska Board of Pardons and the Board of Inquiry and Review created under Neb. Rev. Stat. §§ 80-317 through 80-319 to receive and act upon applications submitted for membership in Nebraska Veterans Homes are subject to the state’s open meetings statutes.

t. In Op. Att’y Gen. No. 15016 (October 29, 2015), the Attorney General concluded that the Metropolitan Entertainment & Convention Authority (MECA) constituted a hybrid public/private entity subject to the Open Meetings Act. The Attorney General based his conclusion on the fact that MECA was a creation of city ordinance and was responsible for managing and controlling the City of Omaha’s public events facilities.

3. **Other Statutes.** Neb. Rev. Stat. § 2-238 requires county agricultural societies and county fair boards to comply with the open meetings statutes. Previously, under Neb. Rev. Stat. § 85-1502 all coordination activities conducted by the association of community college area boards were subject to the open meetings statutes. This provision was repealed in 2013 Neb. Laws LB 211, § 3.

4. **Exceptions.** Section § 84-1409(1)(b) exempts two types of entities and the Judicial Resources Commission from the provisions of the Open Meetings Act:

a. **Subcommittees.** Subcommittees of the various bodies described earlier in § 84-1409 are not public bodies under the Open Meetings Act unless a quorum of the public body attends a subcommittee meeting, or unless those subcommittees are holding hearings, making policy or taking formal action on behalf of the parent body. For example, in *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993), the court indicated that meetings of an executive subcommittee of the University of Nebraska Board of Regents with the University President to discuss his tenure were not subject to the open meetings laws because of that portion of the statute. Section 84-1409(1) was also amended by 2011 Neb. Laws LB 366 to specifically provide that all meetings of subcommittees of the Nebraska Environmental Trust Board established to rate grant applications under Neb. Rev. Stat. § 81-15,175 are subject to the Open Meetings Act.

- i. In *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 880-881, 725 N.W.2d 792, 805-806 (2007), the court indicated that while “subcommittee” is not defined in the Open Meetings Act, a subcommittee is generally a “group within a committee to which the committee may refer business.” In addition, “making policy,” which subjects a subcommittee to the Open Meetings Act under § 84-1409, apparently includes “receiving background information about a policy issue to be decided.” *Id.* In contrast, “nonquorum gatherings” of members of a public body “intended to obtain information or voice opinions” do not seem to involve violations of the Act. *Id.* See also *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019) (Notwithstanding statements from staff and/or committee members that committee meetings were open to the public, the Nebraska Court of Appeals found that the committee was a

subcommittee of the NRD board and, therefore, not subject to the Open Meetings Act.).

ii. The language applying the open meetings statutes to certain subcommittee meetings when there is a quorum of the public body present was added to § 84-1409(1) as a result of LB 1019 passed by the Legislature during the 1992 regular session.

b. **Entities Conducting Judicial Proceedings.** Entities conducting judicial proceedings are not public bodies under the Open Meetings Act unless the court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders. LB 325, the original open meetings statute of 1975, was directed strictly at policy making bodies which were legislative or quasi-legislative. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4618.

- i. In *McQuinn v. Douglas County School District No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000), the Nebraska Supreme Court held that a hearing before a school board on the question of the nonrenewal of a probationary certificated teacher's contract where the matters before the board pertained solely to disputed adjudicative facts involved a judicial function, and on that basis, the hearing was not subject to the open meetings statutes. In that context, a school board exercises a judicial function if it decides a dispute of adjudicative fact or if a statute requires it to act in a judicial manner. Adjudicative facts are those ascertained from proof adduced at an evidentiary hearing which relate to a specific party. The *McQuinn* case is discussed further in *Bligh v. Douglas County School District No. 0017*, 2008 WL 2231063, 2008 Neb. App. LEXIS 106 (Neb. Ct. App. 2008) (Not approved for publication).

ii. The Attorney General has determined that hearings before various agencies are judicial and not subject to the open meetings law: 1975-76 Rep. Att'y Gen. 127 (Opinion No. 105, dated July 14, 1975) (hearing before a County Board of Mental Health); Op. Att'y Gen. No. 184 (January 31, 1984) (hearing before the Nebraska Equal Opportunity Commission); Op. Att'y Gen. No. 210 (May 16, 1984) (hearing before a hearing officer appointed by the State Personnel Board); Op. Att'y Gen. No. 02016 (May 21, 2002) (contested case hearing

before the Power Review Board on application of electricity suppliers for construction or acquisition of generation facilities); Op. Att’y Gen. No. 05014 (October 19, 2005) (appeal hearing regarding the Nebraska Veterans’ Aid Fund before the Nebraska Veterans’ Advisory Commission). But, the Attorney General has concluded that a hearing before the Certificate of Need Review Committee is covered by the open meetings statutes. Op. Att’y Gen. No. 87019 (February 13, 1987).

iii. Parole hearings conducted by the Board of Parole are judicial in nature and not subject to the open meetings statutes. However, other statutes specifically pertaining to operation of the Board of Parole require that such parole hearings be conducted with elements of notice and in a manner open to the public. Op. Att’y Gen. No. 93065 (July 27, 1993).

iv. When the State Board of Education holds hearings in contested cases under the state Administrative Procedure Act, such hearings are not subject to the Open Meetings Act. The Board is not required to give notice of such hearings to the public under those statutes, and it may conduct its deliberations and decision-making process for such hearings by a telephone conference call. Op. Att’y Gen. No. 99046 (November 15, 1999).

c. **Judicial Resources Commission.** During the 2022 legislative session, language was added to § 84-1409(1)(b) excluding “the Judicial Resources Commission or subcommittees or subgroups of the commission” from the list of public bodies subject to the Act. See 2022 Neb. Laws LB 922, § 12.

C. MEETING DEFINED. Under § 84-1409(2), meetings, for purposes of the open meetings statutes, are defined as "all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body." Section 84-1410(5) also provides that the open meetings statutes shall not apply to "chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power."

1. The legislative history of LB 325, from 1975, indicates that meetings of a public body do not include social meetings or meetings which were not called

by the body. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 2-3.

2. However, § 84-1409 was amended by LB 43 in 1983 to include "formal or informal" meetings. The legislative history of that bill indicates that a meeting between a state senator and the members of a local school board to discuss legislation would constitute an "informal called meeting." Government, Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5-8.

3. The provision of § 84-1410(5) pertaining to "chance" meetings, etc., was added by LB 43 in 1983.

4. The legislative history of LB 43 from 1983 indicates that a "meeting" does not occur absent a quorum. Government Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 19. In addition, the Attorney General has concluded that the presence of a majority of the members of a public body is necessary for a meeting to occur. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Nebraska Court of Appeals indicated that "private quorum conferences" are an evasion of the law. The Nebraska Supreme Court also indicated that subgroups of the Omaha City Council constituting less than a quorum of that body were not public bodies on that ground. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

5. Even when a quorum of public body is present in one location, there is no meeting under the Open Meetings Act if there is no interaction or discussion among members of the body regarding policymaking for the public body. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). The secret formation of public policy forbidden by the Open Meetings Act is the formation of public policy as a group. *Id.* As a result, there is no meeting of a public body based upon the unspoken thoughts of its members who happen to be sitting in the same room. *Id.* The Open Meetings Act is not so broad and sweeping as to require public access to any gathering of any sort that is attended by a quorum of a public body. *Id.* See also *Salem Grain Company, Inc. v. City of Falls City*, 362 Neb. 548, 924 N.W.2d 678 (2019), in which the Nebraska Supreme Court found that a dinner attended by members of the Falls City Community Redevelopment Authority and emails exchanged

between authority members did not constitute a “meeting” as defined in § 84-1409(2) of the Act.

6. In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Court of Appeals held that informational sessions where the Council heard reports from staff of the Department of Environmental Control were briefings which were subject to the requirements of the open meetings statutes. The Court stated that listening and exposing itself to facts, arguments and statements constitutes a crucial part of a governmental body’s decision making. As a result, receiving information triggers the requirements of the statutes, and the open meetings law applies to meetings at which briefing or the formation of tentative policy takes place, as well as to meetings where action is contemplated or taken.

7. *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), involved allegations by the plaintiff that a quorum of the defendant school board met in the office of the superintendent of schools on a regular basis for “clandestine” meetings before the beginning of most scheduled board meetings where business was discussed and decided and checks were signed to pay claims which had not been approved in public session. The board then allegedly moved and voted on business at its public meeting with little or no discussion in order to deprive the public of the right to be fully informed. The Supreme Court held that the District Court properly failed to find a violation of the Open Meetings Act with respect to those allegations in the absence of any evidence as to the specific dates and details of the alleged “clandestine” meetings.

8. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court considered the propriety of a situation where two separate groups of a city council, neither of which constituted a quorum of that body, toured an ethanol facility for informational purposes. The court ultimately concluded that there was no meeting of the city council as a result of the tours—there was no quorum of the council present, the small groups were merely acquiring information, and there was no evidence that the council was, through the tour, attempting to reach a consensus and form public policy in secret.

9. In *Schauer*, the court also noted that the Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until

the moment the public is invited to comment on a proposed policy. Moreover, the public would be ill served by restricting policymakers from reflecting on and preparing to consider proposals, or from privately suggesting alternatives. As a result, the court indicated that the Legislature, by excluding nonquorum subgroups from the definition of a public body, balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010) (citing *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007)); *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019).

10. The Attorney General has indicated that an "emergency meeting" may be conducted by electronic and telecommunications equipment including radio and telephone conferences. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). On the other hand, the open meetings statutes do not generally authorize the use of telephone conference calls for non-emergency meetings of a public body, and absent members of a public body may not be counted to achieve a quorum through the use of a conference call. Op. Att'y Gen. No. 92019 (February 11, 1992). [Section 84-1411 has been amended a number of times to allow specified public bodies including the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act, the board of an educational service unit, the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, a community college board of governors, the governing body of public power district, the governing body of a public power and irrigation district, or the Educational Service Unit Coordinating Council to meet by telephone conference call in certain circumstances. See 1999 Neb. Laws LB 461; 2000 Neb. Laws LB 968; 2007 Neb. Laws LB 199; 2009 Neb. Laws LB 36, 2012 Neb. Laws LB 735, 2013 Neb. Laws LB 510 and Section D.2. below.]

11. An "informational and educational" meeting of a public body governing a political subdivision where members generally discuss matters pertaining to their subdivision, hear reports from various department heads of the subdivision as to their duties and learn the workings of the subdivision is a meeting of the public body for "briefing" purposes which is subject to the open meetings statutes. Op. Att'y Gen. No. 92043 (March 17, 1992). In

addition, the Attorney General has also indicated informally that a meeting of a public body “for the purpose of receiving training or doing planning (such as a retreat)” should probably be treated as subject to the Open Meetings Act.

12. In Op. Att’y Gen. No. 94035 (May 11, 1994), the Attorney General indicated that discussions and deliberations by the State Board of Education in connection with the selection of a Commissioner of Education were subject to the requirements of the open meetings statutes. In addition, that opinion indicated that interviews with individual candidates for the Commissioner position were also subject to the requirements of the open meetings statutes, if a quorum of the Board was present for those interviews. However, in the latter interview situation, a brief closed session (as discussed below) might be warranted for a candid discussion by the Board and the candidate which might potentially elicit responses injurious to the reputation of an individual.

13. A workshop held by the Board of Regents of the University of Nebraska with a professional facilitator to discuss communication practices and the roles of the Board and the University President was not subject to the Open Meetings Act on the basis of § 84-1410(5) which exempts chance meetings or attendance at or travel to conventions or workshops. The University also asserted that there would be no briefing, discussion of public business, formation of tentative policy, vote, or taking of other action at the workshop. Op. Att’y Gen. No. 04027 (October 20, 2004).

D. PUBLIC MEETINGS; NOTICE AND AGENDA REQUIRED. Section 84-1411(1)(a) and (2)(a) require that (1) each public body must give **reasonable advance publicized notice** of the time and place of each meeting; (2) the notice must be transmitted to all members of the body and to the public; and (3) the notice must contain an agenda of subjects known at the time of the publicized notice, or a statement that such an agenda, which must be kept continually current, is readily available for inspection at the principal office of the public body during normal business hours.

1. **Notice.** 2024 Neb. Laws LB 287, § 74 amended § 84-1411 to authorize public bodies to publish notice on newspaper websites and “a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers” (i.e., nepublicnotices.com) to satisfy publication requirements in instances when publication in a

newspaper is not feasible. These provisions became operative on April 17, 2024.

a. Until January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website. Neb. Rev. Stat. § 84-1411(1)(b)(i).
- ii. Governing bodies of cities of the second class or villages and their advisory committees or governing bodies of rural or suburban fire protection districts must either publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website, or post written notice in three conspicuous public places in the city, village or district. The posting locations must remain the same for each meeting. Neb. Rev. Stat. § 84-1411(1)(b)(ii)(A)-(B).
- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(1)(b)(iii).
- iv. In case of the newspaper's refusal, neglect, or inability to timely publish the notice, the public body shall (1) post the notice on its website, if available, and (2) post the notice in a conspicuous public place within the body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(1)(b)(iv).
- v. Governing bodies of political subdivisions and their advisory committees may also provide notice of their meetings by any other

appropriate method designated by the public body. Section 84-1411(1)(c). Section 84-1411(1)(d) requires each public body to record the method(s) and date(s) of such notice in its minutes.

b. Beginning January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on nepublicnotices.com. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(A).

OR

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on nepublicnotices.com if no edition of a newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(B).

- ii. Governing bodies of cities of the second class and villages, and their advisory committees, or governing bodies of rural or suburban fire protection districts must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on nepublicnotices.com. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(A).

OR

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on nepublicnotices.com if no edition of the newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(B).

OR

Give notice by posting written notice in three conspicuous places in the city, village or district. Notice must be posted in the same three places for each meeting. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(C).

- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(2)(b)(iii).

 - iv. In case of the newspaper's refusal, neglect, or inability to publish the notice, the public body shall (a) post the notice on its website, if available, (2) submit a post on nepublicnotices.com, and (3) post the notice in a conspicuous public place within the public body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(2)(b)(iv).
2. **Agenda.** Under § 84-1411(1)(e), an agenda maintained at the office of a public body for public inspection must be kept continually current and may not be altered later than 24 hours before the scheduled commencement of the public meeting (or 48 hours before commencement of a meeting of a city council or village board if that meeting is noticed outside the corporate limits of the municipality). A public body may modify an agenda to include items of an emergency nature only at such public meeting.

a. New language was added to § 84-1413 in 2021 requiring the governing body of a natural resources district, the city council of a metropolitan class, primary

class, or first class city, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards to make available on their websites the agenda [and minutes] of any meeting of the governing body. The agenda must be placed on the website at least twenty-four hours before the meeting. The public body shall make the agenda available on the website for at least six months. This requirement became effective July 31, 2022. 2021 Neb. Laws LB 83, § 14.

3. **Specificity of the Agenda.** LB 898 from 2006 added language to § 84-1411(1) which states that agenda items shall be “sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting.” That statutory change arose out of a sense that lack of specificity in meeting agendas was a major issue of concern around the state. Government, Military and Veterans Affairs Committee Hearing on LB 898, 99th Nebraska Legislature, Second Session (2006) at 19. The intent of the change was to require public bodies to include sufficient detail in their agendas regarding issues to be discussed or acted upon so as to provide information and notice to the public. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006 at 11701 (Statement of Senator Preister). The change was also intended to require sufficient detail in an agenda so that members of the public are not forced to look at past agendas in order to understand the issue to be discussed and/or the action to be taken. *Id.*

4. **Circumvention of Open Meetings Act.** Under § 84-1411(3), virtual conferencing may not be used to circumvent any of the public government purposes established by the Open Meetings Act. Neither may emails, faxes, or other electronic communication be used for such purposes.

5. **News Media.** Section 84-1411(4) requires that the secretary or other designee of each public body shall maintain a list of news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to that list of media of the time and place of each meeting and the subjects to be discussed at that meeting.

6. **Virtual Appearance.** Under § 84-1411(7), a public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing. 2021 Neb. Laws LB 83, § 12.

7. **History.**

- a. The provision of § 84-1411 which prohibits altering an agenda within 24 hours of a meeting was added in 1983 to prevent addition of last-minute matters to an agenda which did not really represent emergencies. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1896.

- b. In *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), the court stated that the Open Meetings Act requires public bodies to give reasonable advance publicized notice of the time and place of their meetings, in part so that the public may attend and speak at those meetings.

- c. The Legislature has imposed only two conditions on public bodies regarding the method of notification for their meetings: 1. the public body must give reasonable advance publicized notice of the time and place of each meeting, and 2. the method of notification must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). There is no minimum time period for public notification of a special meeting, and an agenda for a public meeting can be created (not altered) later than 24 hours before the scheduled meeting. *Id.* In the *City of Elkhorn* case, the court held that notice of a meeting of the Omaha City Council posted and placed on the city's website at 10:15 a.m. for a meeting at 10:00 p.m. the same day was sufficient under the facts of the case where the local newspaper

printed an article about the meeting in its afternoon edition and four television broadcasters were present at the meeting. The court also indicated that any defect in notice intended for the benefit of council members would not invalidate a council meeting when all of the members of the council attended without objection.

- d. The purpose of the agenda requirement is to give some notice of the matters to be considered at the meeting so that persons who are interested will know which matters are under consideration. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). In *Pokorny*, the agenda at issue, considered with all the previous records of the city council involved, was sufficient to satisfy the open meetings statutes. *Pokorny* also indicates that posting notice at 10 p.m. on March 15 before a meeting at 10:30 a.m. on March 16 does not constitute reasonable notice. Posting notice one week ahead does.

- e. In *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999), the Court of Appeals considered whether an agenda item which simply stated "Work Order Reports" was sufficient to give adequate public notice of a decision to approve a work order which involved expenditure of over \$47 million for the construction of a 96-mile power transmission line across privately held property to connect two power substations. The court held that the agenda item was insufficient under the Open Meetings Act. The court also seemed to suggest, based upon the *Pokorny* case, that the sufficiency of an agenda item might be measured, at least to some degree, in the context of the other meetings of the public body immediately prior to the public meeting in question.

- f. A member of the public should not be required to hunt up and read the documents underlying an agenda of a public body to determine what is actually on that agenda. *Hansmeyer v. Nebraska Public Power District*, 6

Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

- g. If a public body uses or publishes its agenda to give the required notice for a particular meeting, then the notice contained in the agenda must comport with the law for giving notice of what is to be considered at the meeting. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

- h. A notice of a hearing, given by a school board, which stated that a hearing would be held, and that an agenda would be available for inspection, once established, is not proper notice. An agenda must be available. *Allen v. Greeley County School District No 501*, 1994 WL 272223, 1994 Neb. App. LEXIS 186 (Neb. Ct. App. 1994) (Not approved for publication).

- i. When governmental subdivisions which hold annual meetings, such as townships, conduct their annual meetings, electors who participate in the annual meeting must place matters which they wish to discuss on the agenda for the annual meeting. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). Electors under those circumstances may not simply appear at the annual meeting and bring up any subject falling within the broad powers of electors if that subject is not on the agenda. *Id.*

- j. Two separate public bodies may publish notice of their meetings on the same sheet of paper and need not use separate sheets when the notices contain only the time and place of their meetings, and when the notices direct interested citizens to the place where agendas for each body may be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). In addition, two separate public bodies may combine their agendas when the combined agendas make it clear which

items are to be addressed by each body. *Id.* The same rule applies to combined minutes. *Id.* The *Wolf* case involved a situation where a county board met both as a county board and as a county board of equalization.

- k. Placing notice of future meetings in minutes of a prior meeting does not give sufficient notice under the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- Notice of recessed or reconvened meetings of a public body must be given in the same fashion as notice of the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- m. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court seemed to indicate that the requirement to formally record the method of notice in the meeting minutes may be met by a public body if it is possible, through the minutes of past meetings, to discern a customary and consistent method used by the public body to notify the public of its meetings. It does not appear that the choice of method for giving notice of meetings must be formally set forth in the minutes of the public body as such. *See also Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018) (Failure to record the particular method of notice used by the school board in the meeting minutes does not nullify actual notice properly given. The record showed that Robinson and members of the public received reasonable advanced notice and attended the meeting. The record further showed that the method of notice for the meeting at issue was used by the school board and recorded in its minutes at least 21 times during the preceding two years.).
- The Attorney General has concluded that “advance publicized notice” means a separate, specific advance notice must be given for each

meeting. 1971-72 Rep. Att’y Gen. 314 (Opinion No. 137, dated August 8, 1972).

- o The Attorney General has also determined that (1) an agenda may not be used as the minutes of a meeting, (2) reasonable notice under the statute means notice reasonably calculated to give appropriate notice to citizens of the time and place of a meeting and notice which complies with the formal requirements of the statute. 1975-76 Rep. Att’y Gen. 150 (Opinion No. 116, dated August 29, 1975).

- p. In Op. Att’y Gen. No. 96071 (October 28, 1996), the Attorney General indicated that the Quality Jobs Board should give its normal 10-day published notice of meeting rather than an “informal’ notice where the Board had recessed a previous meeting on a tax credit application pending a renewed meeting call from the Governor after issuance of an opinion from the Attorney General.

E. PUBLIC MEETINGS BY VIRTUAL CONFERENCING. Section 84-1411(3) allows certain public bodies to meet by virtual conferencing. Virtual conferencing was added to the Open Meetings Act in 2021 with the enactment of LB 83. Virtual conferencing is defined as “conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.” Neb. Rev. Stat. § 84-1409(3), amended 2021 Neb. Laws LB 83, § 11. Provisions relating to videoconferencing and telephone conference calls were struck.

1. **Public Bodies Eligible.** In 1993, § 84-1411 was amended by LB 635 to allow certain public bodies to meet by means of videoconferencing. Under the current version of § 84-1411(2), the public bodies allowed to meet by virtual conferencing include: (1) various bodies of state government including state agencies, boards, commissions, councils and committees, together with their advisory committees; (2) organizations created under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act; (3) the governing body of a public power district with a chartered territory of more than one county in this state; (4) the governing

body of a public power and irrigation district with a chartered territory of more than one county in this state; (5) boards of educational service units; (6) the Educational Service Unit Coordinating Council; (7) an organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (8) a community college board of governors; (9) the Nebraska Brand Committee; (10) a local public health department; (11) a metropolitan utilities district; (12) a regional metropolitan transit authority; and (13) a natural resources district.

a. The Judicial Resources Commission was removed from the list by 2022 Neb. Laws LB 922, § 13.

2. **Requirements.** The public bodies listed above may hold meetings by virtual conferencing if the following requirements are met:

a. Reasonable advance publicized notice is given pursuant to § 84-1411(1) and (2). The notice must include a dial-in number or link to the virtual conference.

b. There must be at least one physical site open to the public and identified in the notice.

c. The public body must make reasonable arrangements to accommodate the public's right to attend and participate as provided in § 84-1412, including reasonable seating.

d. The physical site must have at least one member of the public body or designee in attendance.

e. The virtual conference is recorded by audio or visual recording devices.

f. Members of the public are provided a reasonable opportunity to provide input, including public comment or questions, to the same extent if virtual conferencing was not used.

g. The physical site must have at least one copy of all documents being considered at the meeting.

h. The public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Act.

See Neb. Rev. Stat. § 84-1411(3)(b)(i)-(iii).

3. Limitation on Number of Virtual Meetings. Except as provided in Neb. Rev. Stat. §§ 70-1014(1), 70-1014.02(2) or 79-2204(4), public bodies authorized to conduct virtual conferencing can hold no more than one-half of their meetings by virtual conferencing in a calendar year. The following entities may hold more than one-half of their meetings by virtual conferencing if at least one meeting in a calendar year is not virtual: An organization created under the Interlocal Cooperation Act that sells electricity or natural gas, an organization created under the Municipal Cooperative Financing Act, the governing body of a risk management pool and any advisory committee of the governing body, and any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act. See § 84-1411(3)(b)(iv). Amended by 2024 Neb. Laws LB 287, § 74 and LB 399, § 4.

4. Neb. Rev. Stat. § 84-1411(9) (enacted 2022 Neb. Laws LB 908) authorizes public bodies not listed in § 84-1411(3)(a) to hold meetings by virtual conferencing if the following requirements are met: (a) the purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted on at a subsequent in-person meeting of the public body; (b) no action is taken by the public body at the virtual meeting; and (c) the public body complies with subdivisions § 84-1411(3)(b)(i) and (ii) (see E.2.a.-f. above).

5. Hybrid Meetings Not Allowed. Following the enactment of 2021 Neb. Laws LB 83, the Attorney General considered whether one or more members of a public body could attend and participate virtually at an in-person meeting. The Attorney General informally concluded that § 84-1411 authorizes virtual attendance by members of the public body only at meetings that satisfy the requirements pertaining to virtual conferencing.

6. Neb. Rev. Stat. § 84-1411 does not apply to meetings subject to Neb. Rev. Stat. § 70-1034 conducted by the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of

municipalities. Neb. Rev. Stat. § 84-1411(10), added as a result of 2024 Neb. Laws LB 1370, § 8.

F. EMERGENCY MEETINGS. Section 84-1411 allows public bodies to hold emergency meetings without reasonable advance public notice under two statutory schemes.

1. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(6).** In order to hold an emergency meeting under § 84-1411(6), a public body must meet the following requirements: (1) the nature of the emergency shall be stated in the minutes, and any formal action taken shall pertain only to the emergency; (2) the provisions of § 84-1411(5) dealing with notice to the media shall be complied with in connection with an emergency meeting; and (3) complete minutes of the emergency meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

a. Emergency meetings may be held by virtual conferencing. 2021 Neb. Laws LB 83, § 12.

b. In *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994), the Court indicated, in a case involving allegations of a violation of the open meetings statutes, that an emergency is defined as “any event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition.” In that case, the Court held that a township board meeting to consider the job status of a township employee, convened as an emergency meeting because of a snowstorm, was not a proper emergency meeting because the employee was given two weeks’ notice of his resultant termination, and because the reasons given for the employee’s termination were based upon his past performance.

c. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), the Court of Appeals considered whether a number of items taken up at meetings of a county board without any listing on the board’s agenda were “emergency” items. In making that determination in each case, the court

focused upon whether there was anything in the record which indicated that a particular item required immediate action or involved pressing necessity.

d. The Attorney General has also stated that an item of an emergency nature is one that requires immediate resolution by the public body, and one which has arisen in circumstances impossible to anticipate at a time sufficient to place on the agenda of a regular, called, or special meeting of the body. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

e. In Op. Att'y Gen. No. 95063 (August 9, 1995), the Attorney General indicated that action taken during a meeting of the Nebraska Equal Opportunity Commission by a telephone conference call which did not comply with the requirements of the open meetings statutes for emergency meetings was void.

2. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(8)**. Section 84-1411(8) allows any public body in the state to meet by virtual conferencing if an emergency is declared by the Governor under the Emergency Management Act, and the territorial jurisdiction of the public body falls within the declaration. Unlike emergency meetings authorized under § 84-1411(6), public bodies may do any of the things set out in the definition of public meeting in § 84-1409(2): "Briefing, discussion of public business, formation of tentative policy, or the taking of any action" This provision was added to § 84-1411 by 2021 Neb. Laws LB 83, § 12.

- a. **Requirements.** Public bodies must meet several requirements when holding meetings under § 84-1411(8): (i) reasonable advance publicized notice must be provided pursuant to § 84-1411(1) and (2); (ii) the notice must include information regarding meeting access for the public and news media; (iii) access to the meeting must be provided via a dial-in number or link to the virtual conference; (iv) the public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; (v) reasonable arrangements must be made to accommodate the public's right to hear and speak at the meeting and record the meeting; (vi) notice to the media under § 84-1411(5) must be provided; (vii) the nature of the emergency shall be stated in the minutes; and (viii) complete minutes of the meeting specifying the nature of the

emergency and any formal action taken by the public body shall be made available in accordance with § 84-1413(5).

G. PUBLIC MEETINGS; RIGHTS OF THE PUBLIC ATTENDING. Section 84-1412 establishes the rights of members of the public attending a meeting of a public body.

1. Members of the public have the right to attend and the right to speak at meetings of public bodies, and all or any part of a public meeting except closed sessions under § 84-1410, may be videotaped, recorded, televised, broadcast, photographed, etc. by any person.

2. With the enactment of 2024 Neb. Laws LB 43, § 21, **public bodies must allow members of the public an opportunity to speak at each meeting, except for closed sessions.** This provision became operative on July 19, 2024.

3. Public bodies may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording their meetings, including meetings held by virtual conferencing.

4. Members of the public cannot be required to identify themselves as a condition for admission to a public meeting. In 2021, § 84-1412(3) was amended to require public bodies to have any member of the public desiring to address the body to identify himself or herself, including providing an address and the name of any organization represented by such person. The public body may waive the address requirement to protect the security of the individual. 2021 Neb. Laws LB 83, § 13.

4. No public body shall, to circumvent the open meetings laws, hold its meeting in a place known to be too small to accommodate the anticipated audience. However, a public body shall not be in violation of this prohibition if it meets in its traditional meeting place in this state.

5. LB 898 from 2006 added language to § 84-1412 which provides that public bodies shall make 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. At the beginning of any meeting, the public shall be informed about the location of the posted information. The legislative history of LB 898 indicates that “posting” a copy of the Open Meetings Act means putting it up in some fashion, including attaching it to a bulletin board, hanging it by a chain or fastening it to a wall. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006, at 11697 (Statement of Senator Preister). “Posting” does not include placing the Act on a table as a loose document which can be removed and therefore might not be available throughout the meeting. *Id.* If a meeting of a public body is moved to another location to accommodate a larger audience, then the posted copy of the Act should be moved and posted in the new location. *Id.*

6. In 2008, LB 962 amended § 84-1412 to provide that public bodies may not require that “the name of any member of the public be placed on the agenda prior to . . . [a] meeting in order to speak about items on the agenda.” That change was made so that members of the public are not required to place themselves on the agenda of a public body prior to a meeting in order to speak on agenda items during the times at that meeting set aside for public comment. Floor Debate on LB 962, 100th Nebraska Legislature, Second Session, February 28, 2008 at 2 (Statement of Senator Preister). That change in statutory language was not intended to affect the right of a public body to make reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording its meetings. *Id.*

7. A public body may hold a meeting outside the State of Nebraska only if all the following conditions are met: a. a member entity of the public body is located outside of the state and the meeting is in that member’s jurisdiction; b. all out-of-state locations identified in the notice of meeting are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience; c. reasonable arrangements are made to accommodate the public’s rights to attend, hear and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; d. no more than 25% of the public body’s meetings in a calendar year are held out-of-state; e. out-of-state meetings are not used to circumvent any of the public government purposes established by the Open Meetings Act; and f. the public body publishes notice of the out-of-state meeting at least 21 days before the date of the meeting in a legal newspaper of statewide circulation. These requirements for out-of-state meetings were added to

§ 84-1412 by 2001 Neb. Laws LB 250, § 2, and amended to add meetings by virtual conferencing in 2021. 2021 Neb. Laws LB 83, § 13.

9. A public body shall, upon request, make a reasonable effort to accommodate the public's right to hear discussion and testimony at a public meeting.

10. Public bodies shall make at least one copy of reproducible written material discussed at an open meeting available at the meeting or at the in-state location for virtual conferencing provided in § 84-1412(6)(c) for examination and copying by members of the public. The materials may be provided in paper or electronic form. 2021 Neb. Laws LB 83, § 13.

11. **History.** Many of the initial provisions in § 84-1412 dealing with the rights of the public were added as a result of LB 43 in 1983.

a. The language requiring a reasonable effort to allow all parties to hear a public meeting does not involve an absolute requirement that all persons present shall be able to hear. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 21, 1983, at 1794-1795.

H. PUBLIC MEETINGS; MINUTES AND VOTING PROCEDURES. Section 84-1413 contains several provisions regarding the minutes which are to be maintained by public bodies and the voting procedures for public bodies.

1. **Minutes.** Every public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes of all meetings and evidence or documentation received or disclosed during open session shall be public records, open to public inspection during normal business hours. Minutes shall be written or kept as an electronic record and available for inspection within 10 working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional 10 working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

- a. 2015 Neb. Laws LB 365, § 2 amended § 84-1413 to provide that minutes of the meetings of school boards and educational service units may be kept as an electronic record. In 2022, the Legislature extended the ability to keep minutes electronically to all public bodies. 2022 Neb. Laws LB 742, § 2.

- b. As noted in D.2.a. above, beginning July 31, 2022, the governing body of a natural resources district, the city councils of metropolitan class, primary class, and first class cities, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards shall place their agenda and minutes on their websites. Minutes shall be posted once they are available for inspection as provided in § 84-1413(5). The information shall be available on the website for at least six months. 2021 Neb. Laws LB 83, § 14.

2. **Voting Procedures.** Any action taken on any question or motion duly made and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The vote to elect leadership within a public body may be by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

a. **Electronic Voting Devices.** The roll call or viva voce vote requirements of the Open Meetings Act may be satisfied by a public body which uses an electronic voting device which allows the vote of each member of the governing body to be readily seen. 2016 Neb. Laws LB 876, § 1. Prior to the enactment of LB 876, only certain public bodies, e.g., a municipality, a county, a learning community, a joint entity created pursuant to the Interlocal Cooperation Act, a joint public agency created pursuant to the Joint Public Agency Act or an agency formed under the Municipal Cooperative Financing Act, were authorized to use electronic voting devices under the Act.

3. In *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1984), the Supreme Court held that the requirement of § 84-1413(2) that the record shall state how each member of a body voted could not be satisfied by a nunc pro

tunc amendment to the body's minutes showing that the recording of the vote in the minutes was performed prior to the time the actual recording in the minutes took place. However, when the same case was before the court a second time, the court held that, as a general rule, a public body may, if no intervening rights of a third person have arisen, order the minutes of its own proceedings at a previous meeting to be corrected according to the facts to make them speak the truth. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).

4. Section 84-1413 is violated by a failure to make or take a vote in accordance with the statute rather than a failure to record a properly taken vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

5. Section 84-1413(2) dealing with roll call votes does not require the record to state that the vote was by roll call but only requires that the record show if and how each member voted. Neither does that statute set a time limit for recording the results of a vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

6. The statutory requirements here dealing with voting and minutes are mandatory since the Legislature provided that action taken in violation of this statute is void. *State ex rel. Schuler v. Dunbar* (1981), *supra*.

7. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) seems to indicate that the Open Meetings Act does not require that minutes of meetings be "published," but only that they be written and available for inspection within 10 working days or prior to the next convened meeting of the public body.

8. The legislative history of the original open meetings statutes, LB 325 from 1975, indicates that the requirement of a roll call vote was directed at votes on questions that would bind the particular public body. Other procedural questions were not covered. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 10.

9. The Attorney General has stated that nothing in the open meetings statutes requires approval of the minutes of a public body prior to their publication. Op. Att'y Gen. No. 162 (December 28, 1981).

10. In Op. Att’y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

I. CLOSED SESSIONS OF A PUBLIC BODY. Section 84-1410, pertaining to closed sessions of public body, has generated the most controversy of all the portions of the open meetings statutes. Section 84-1410(1) provides that any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary (1) for the protection of the public interest, or (2) for the prevention of needless injury to an individual, if such individual has not requested a public meeting. Closed meetings may not be held for discussion of the appointment or election of a new member to any public body. Nothing in § 84-1410 should be construed to require that any meeting be closed to the public.

1. Under § 84-1410(1), examples of reasons for a closed session include:

a. Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body.

b. Discussion regarding deployment of security personnel or devices.

c. Investigative proceedings regarding allegations of criminal misconduct.

d. Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting.

e. For a Community Trust created under Neb. Rev. Stat. § 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster. [Amended into § 84-1410(1) by 2011 Neb. Laws LB 390.]

f. For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional

negotiations with any referral source that is required by federal law to be conducted at arm's length. [Amended into § 84-1410(1) by 2012 Neb. Laws LB 995.]

These examples are not exclusive; they are merely examples, and other reasons may exist. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at page 3; 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975); Op. Att'y Gen. No. 65 (April 17, 1985).

2. LB 898 from 2006 amended some of the provisions of § 84-1410 pertaining to the mechanics of holding a closed session. The subject matter of the closed session and reason necessitating the closed session shall be identified in the motion to hold a closed session. The vote to hold a closed session must be taken in open session, and the entire closed session motion, the vote of each member on the question of holding a closed session, and the time when the closed session commences and ends must be recorded in the minutes. If the motion to close passes, then the presiding officer shall restate on the record immediately prior to the closed session the limitation of the subject matter of the closed session. The public body holding a closed session shall restrict its consideration of matters during the closed session to only those purposes set forth in the motion to close as the reason for the closed session. The meeting must be reconvened in open session before any formal action may be taken, and "formal action" in that context is defined in § 84-1410(2) to mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy. Under an amendment to § 84-1410(2) effected by LB 621 in 1994, formal action by the body in that context does **not** include, "negotiating guidance given by members of the public body to legal counsel or other negotiators in a closed [strategy] session authorized [for collective bargaining, real estate purchases, etc.] under subdivision 1(a) of [Section 84-1410]."

3. Any member of the public body can challenge the continuation of a closed session if he or she determines that the session has exceeded the original reason for the closed session, or if he or she contends that the closed session is neither clearly necessary for the protection of the public interest or the prevention of needless injury to the reputation of an individual. Such a challenge can only be overruled by a majority vote of the members of the

public body. The challenge and its disposition shall be recorded in the minutes.

4. **History.** One of the purposes for the initial open meetings statute, LB 325 from 1975, was to tighten restrictions on closed or executive sessions of public bodies. Introducer's Statement of Purpose for LB 325, 84th Nebraska Legislature, First Session (1975). The fourth example of reasons for closed meetings was added by LB 43 in 1983. The provisions dealing with pending or imminent litigation and defining formal action in a closed session were added as a part of LB 1019 in 1992.

5. It is not entirely clear what vote of the public body is necessary to go into closed session. The statute states that "an affirmative vote of a majority of [the body's] voting members" is necessary for a closed session. On its face, the normal meaning of this language would presumably be a majority of those members present and voting. This is particularly true since the later subsection (3) of § 84-1410 requires a "majority vote of the members of the public body" to overrule a challenge to the continuation of the closed session. However, the legislative history of LB 325 makes it quite clear that the legislators intended to make the requirement for a closed session a vote of the majority of the body rather than a vote of the majority of those present and voting. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14 and May 20, 1975, at 4616, 5015. Moreover, there is some indication that "voting" members in § 84-1410(1) refers to particular members of bodies such as the Board of Regents which has both voting and non-voting members. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 27-28. The safer approach is to authorize a closed session of the public body by a majority vote of the members of the body rather than by a majority vote of just those members present.

6. The landmark case for what is permissible in a closed session is *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). *Grein* involved a closed session by a school board for discussion of the low bid on a construction project. The Nebraska Supreme Court held that the closed session was improper. That case indicates:

a. Provisions of the statute permitting closed sessions must be narrowly and strictly construed. *See also State ex rel. Upper Republican Natural Resources*

District v. District Judges of the District Court for Chase County, 273 Neb. 148, 728 N.W.2d 275 (2007).

b. The public interest which is protected in § 84-1410(1) is “that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities.” 216 Neb. at 165, 343 N.W.2d at 723. *See also Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

c. Good faith motivation for a closed session is not a cure for non-compliance with the public meetings laws.

d. The prohibition against decisions or formal actions in a closed session proscribes crystallization of a secret decision and then ceremonial acceptance in open session.

e. There is a guiding principle with respect to closed sessions: “If a public body is uncertain about the type of session to be conducted, open or closed, bear in mind the policy of openness promoted by the Public Meetings Laws and opt for a meeting in the presence of the public.” 216 Neb. at 168, 343 N.W.2d at 724.

7. *Pokorny v. City of Schuyler, supra*, indicates that there is nothing in the open meetings statutes which requires that negotiations for the purchase of land be conducted in open meeting, but deliberations of a public body as to whether an offer to purchase should be made must be done in an open meeting.

8. In a case involving the revocation of a land surveyor’s license, the supreme court held that a closed session was improper since there was no showing of either necessity or of the reasons set out in § 84-1410(1). *Simonds v. Board of Examiners of Land Surveyors*, 213 Neb. 259, 329 N.W.2d 92 (1983).

9. Neb. Rev. Stat. § 79-832 (1996), dealing with hearings involving cancellation, amendment or termination of a teacher’s contract mandates a closed hearing upon an affirmative vote of a majority of the school board’s members present and voting and upon specific request of the certificated employee or the certificated employee’s representative. However, under that section, formal action by the school board requires that the school board reconvene in open

session. *Stephens v. Board of Education of School District No. 5, Pierce County*, 230 Neb. 38, 429 N.W.2d 722 (1988).

10. The provisions of the open meetings statutes dealing with closed sessions, in part, reflect the Legislature's judgment of the appropriate balance between the public's interest in open discussion of governmental issues and the rights of individuals, such as state employees, to have their performance as employees considered in private if they so choose. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993).

11. If the primary purpose for a closed session of a public body is authorized under the open meetings statutes, then any necessary discussion of incidental matters is also authorized. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993). In the *Meyer* case, the Nebraska Court of Appeals indicated that the University Board of Regents could properly discuss the appointment of an interim president for the University during a closed session called to evaluate and consider the employment status of the president.

12. In *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002), the court held that if a person who is present at a meeting of a public body observes an alleged violation of the Open Meetings Act in the form of an improper closed session and fails to object, then that person waives his or her right to object to the closed session at a later date. However, that case appears to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

13. There is no absolute evidentiary privilege which applies to all communications made during a closed session of a public body, and communications made during such closed sessions are discoverable. *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007). However, to the extent that communications made during a closed session implicate other recognized privileges such as the attorney-client privilege, those communications are protected. *Id.*

14. The statutory provision allowing public bodies to hold closed sessions for strategy sessions regarding litigation or threatened litigation by necessity encompasses discussions and decisions regarding whether to make or reject a settlement offer. Such decisions regarding litigation strategy should not have to be discussed publicly, during an open session, in front of the body's opponent. *Becker v. Allen*, 1996 WL 106217, 1996 Neb. App. LEXIS 73 (Neb. Ct. App. 1996) (Not approved for publication). In addition, the strategic meetings which a public body has with its attorney when threatened with or engaged in litigation, in which the public body may give direction to its attorney, are protected by the attorney-client privilege. *Id.*

15. **Opinions of the Attorney General:**

a. A closed session is not proper simply because matters permitting a closed session might arise. Such a closed session is permitted only when such matters do arise and must be dealt with. Op. Att'y Gen. No. 94035 (May 11, 1994); Op. Att'y Gen. No. 11 (January 20, 1983).

b. Discussions of legal matters between a county board and a county attorney involving pending litigation or legal consequences of specific action are suitable for a closed session. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

c. A public body can go into a proper closed session for discussion of personnel matters and then reconvene for a public vote with no lengthy explanation of the rationale underlying the decision. Op. Att'y Gen. No. 89063 (October 12, 1989).

d. The closed session exception for prevention of needless injury to reputation is for the protection of individual employees and not for the protection of governmental officers on the public body. *Id.*

e. In Op. Att'y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

f. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board may not go into closed session for evaluation of the merits of the candidates based upon the express language of § 84-1410(1). Op. Att’y Gen. No. 97050 (September 18, 1997).

g. In Op. Att’y Gen. No. 17-004 (June 5, 2017), the Attorney General indicated that the Public Service Commission may not discuss management and operational issues outside of a duly convened meeting which satisfies all requirements of the Open Meetings Act, except when conducting judicial proceedings. Alternatively, the commission could discuss these issues in closed sessions under limited circumstances or form subcommittees of less than a quorum, which are generally excluded from the act.

h. The Attorney General has indicated informally that developing testimony for an upcoming Legislative hearing is not a proper reason for a state agency to go into closed session. On the other hand, the Attorney General has also indicated informally that discussion of “sensitive medical and financial information” pertaining to specific individuals who applied for admission to a state home could be conducted in a closed session so long as the actual vote on admission was done in an open meeting.

J. CIRCUMVENTION OF THE OPEN MEETINGS ACT. Section 84-1410(4) prohibits a person or a public body from circumventing the purpose of the open meetings statutes by failing to invite a portion of its members to a meeting or by designating itself as a subcommittee of the whole body. That section also prohibits the use of any closed session, informal meeting, chance meeting, social gathering, email, fax or other electronic communication for the purpose of circumventing the requirements of the open meetings statutes.

1. This provision was added to the open meetings statutes by LB 43 in 1983. This section was directed at the intentional circumvention of the open meetings statutes rather than inadvertent acts. Government, Military and Veterans’ Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5.

2. 2004 Neb. Laws LB 1179 added emails, faxes and other electronic communications to the list of mediums which could not be used to circumvent the requirements of the Open Meetings Act.

3. Similar language prohibiting the use of virtual conferencing, emails, faxes, or other electronic communications to circumvent any of the public government purposes of the Open Meetings Act is contained in § 84-1411(3).

4. The Attorney General has indicated that intent is a necessary element of the conduct prohibited by § 84-1410(4), and that members of a public body can communicate with other members of that body by electronic means, even if that communication is directed to a quorum of the body, so long as there is no course of communication which becomes sufficiently involved so as to evidence an intent or purpose to circumvent the Open Meetings Act. Op. Att'y Gen. No. 04007 (March 8, 2004).

K. ACTIONS FOR ENFORCEMENT. Section 84-1414 sets out various enforcement options available to individuals who believe that the open meetings statutes have been violated.

1. Any motion, resolution, rule, ordinance, or formal action of a public body made or taken in violation of the public meetings statutes shall be declared void by the district court if the suit is commenced within 120 days of the meeting of the public body at which the alleged violation occurred. Any such motion or other action taken in substantial violation of the public meeting statutes shall be voidable by the district court if the suit is commenced after more than 120 days but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

2. Under § 84-1414(3), any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the open meetings statutes, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the open meetings statutes to discussions or decisions of the public body. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under

§ 84-1414(3). Under LB 898 from 2006, it shall not be a defense to such a suit that the citizen attended the meeting and failed to object to violations at such time.

3. The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the provisions of the open meetings statutes.

4. **History.** The original version of § 84-1414(1), which was a part of LB 325 passed in 1975, simply provided that actions taken in violation of the public meetings statutes should be void. The void/voidable distinction was added by LB 43 in 1983. The apparent intent of that later language was to allow a court to void an action by a public body taken when there was any violation of the open meetings statutes if the action was filed within four months of the meeting in question. After four months, the violation of the open meetings statutes would have to be substantial to allow a court to void the action of the public body. In any event, no action could be brought after one year of the public meeting in question. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1892.

5. The legislative history of LB 325 from 1975 indicates that the initial intent of that statute was to have the county attorney responsible for enforcement proceedings involving public bodies at a local level. The Attorney General would be responsible for enforcement against state entities. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4620.

6. The Nebraska Supreme Court has indicated that action by a public body which is proper under the open meetings statutes may cure defects in actions previously taken by the same public body. In such an instance, an action by a public body which previously might have been declared void will be declared proper. *Pokorny v. City of Schuyler, supra*. On the other hand, under those circumstances, the original improper meeting itself is still void. *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994). *Pokorny* also indicates that the effect of an invalid public meeting under the open meetings laws is the same as if the meeting had never occurred.

7. A county lacks capacity to maintain an action to declare its official conduct void for noncompliance with the open meetings statutes. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).

8. Reading of a city ordinance in accordance with a city charter constitutes “formal action” of a city council which may be voided in a lawsuit under § 84-1414(1). *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

9. A number of Nebraska cases deal with waiver of rights under the Open Meetings Act by a failure to make a timely objection to violations of the Act. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003) (if a person who attends a meeting of a public body believes that copies of documents discussed by the body should be made available to the public at the meeting, a timely objection should be made, or that person waives his or her right to object); *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Otey v. State*, 240 Neb. 813, 485 N.W.2d 153 (1992); *Witt v. School District No. 70, Frontier County*, 202 Neb. 63, 273 N.W. 2d 669 (1979) (any person who has notice of a meeting and attends the meeting is required to object specifically to a lack of public notice at the meeting or waive his rights to object on that ground under the open meetings statutes); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002) (if a person present at a meeting observes and fails to object to an alleged open meetings violation in the form of a failure to conduct roll call votes before taking action on questions or motions pending, that person waives his or her right to object at a later date); *Alexander v. School District No. 17 of Thurston County*, 197 Neb. 251, 248 N.W.2d 335 (1976) (where teachers had notice of a termination hearing, appeared, and no objection was made to a failure of the school board to give proper notice under the open meetings statutes, those teachers waived any objection they might have had to violations of the open meetings law). Those cases appear to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

10. In *Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018), the Nebraska Supreme Court declined to consider the propriety of the school board's closed session to deliberate on the cancellation of Robinson's teaching contract following an evidentiary hearing since Robinson failed to object to the closed session or the process followed by the school board in closing the meeting.

11. Actions for relief under the open meetings statutes are tried as equitable cases, given the fact that the relief sought is in the nature of a declaration that particular action taken in violation of the laws is void or voidable. Such cases are also considered as equitable cases on appeal. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002); *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

12. The *Hansmeyer* case also discusses the distinction between "void" and "voidable" under § 84-1414. "Void" means ineffectual and having no legal force or binding effect, while "voidable" means that which may be avoided or declared void, not absolutely void. In *Hansmeyer*, the court considered factors such as whether any purpose would be served or whether decisions were made in secret without public discussion in determining whether a voidable vote by the Nebraska Public Power District should, in fact, be voided.

13. Once a meeting has been declared void pursuant to the Open Meetings Act, the members of the public body involved are prohibited from considering any information which they obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (2002).

14. The decision to award attorney's fees to a "successful plaintiff" in an action under § 84-1414 is discretionary with the trial court. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999). The court in *Hansmeyer* also held that the plaintiffs in that case were "successful plaintiffs" who could recover attorney's fees under

§ 84-1414 because there was a finding that a substantial violation of the open meetings statutes had occurred, and because the public body involved amended its practices to prepare proper agendas after the plaintiffs filed their action. The court reached that conclusion even though it ultimately determined that the improper action of the public body at issue should not be voided. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) also contains a discussion regarding the basis for an award of attorney's fees in that case, including the court's analysis of why it reduced a fee award on appeal.

15. Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). The court in the *Wolf* case also specifically considered whether violations of the Open Meetings Act were "substantial" violations in determining whether it was appropriate to void actions of a county board when the enforcement lawsuit was filed more than 120 days after the meetings in question.

16. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) there was no evidence in the record which established that a county board had published notice of its meetings anywhere. The Court of Appeals held that in the absence of contrary evidence, it may be presumed that public officers faithfully performed their official duties. *Id.* In addition, absent evidence showing misconduct or disregard for the law, the regularity of official acts is also presumed. *Id.* In *Wolf*, the court also indicated that the plaintiffs had the burden at all times to show that it was more probable that notices of meetings were not posted than probable that they were.

17. The United States District Court for the District of Nebraska has indicated that it has supplemental jurisdiction over claims under § 84-1414 based upon 28 U.S.C. § 1367(a). *Buzek v. Pawnee County Nebraska*, 207 F. Supp. 2d 961 (D. Neb. 2002).

18. "Citizens," as well as members of the general public and reporters or other representatives of the news media, are the intended beneficiaries of the Open Meetings Act, and have standing to bring an action under that Act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). This is true even though individual citizens may not be able to allege a particularized injury as a result of action by a public body or the pecuniary interest in the public body's action

which might be necessary for common law standing. *Id.* An action under § 84-1414 is permissible when the ultimate result of the questionable meetings of the public body is annexation. *Id.*

19. The plaintiffs in *Pierce v. Drobny*, 279 Neb. 251, 777 N.W.2d 322 (2010), contended that a local school board held a number of secret meetings without notice or public participation to plan for a special election for the issuance of bonds for a new school. A resolution authorizing the special election was subsequently passed by the board at a public meeting, and at the special election, voters approved the school bond issue. The plaintiffs sought to void the board's resolution for the special election under the Open Meetings Act rather than filing an election contest. The Nebraska Supreme Court held that an election contest was the exclusive remedy under such circumstances, and that a separate challenge under the Open Meetings Act did not exist once the bond issue was voted upon by the public.

L. CRIMINAL SANCTIONS. Section 84-1414(4) provides that any member of a public body who knowingly violates or conspires to violate the Open Meetings Act, or who attends or remains at a meeting knowing that the public body is in violation of any provision of that Act, shall be guilty of a Class IV misdemeanor for a first offense, and a Class III misdemeanor for a second or subsequent offense.

1. The legislative history of LB 325 from 1975 indicates that the criminal sanctions included in this section were originally directed at intentional behavior rather than at inadvertence. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 16.

2. The criminal sanctions for violation of the open meetings statutes were first increased as a result of LB 1019 passed in 1992. Also, that same bill in 1992 added language which made knowingly remaining at or attending a meeting in violation of the open meetings statutes a crime. The present language which applies criminal sanctions to those members of a public body who remain at a meeting knowing that the public body is in violation of the open meetings statutes was added by LB 621 in 1994.

3. Under Neb. Rev. Stat. § 28-106 (2016), a Class IV misdemeanor is punishable by a fine of \$100 to \$500 and no imprisonment. In addition, a

Class III misdemeanor is punishable by up to 3 months imprisonment or up to a \$500 fine, or both. A Class III misdemeanor has no minimum penalty.

Rev. 7/2024

Board of Education Work Session

January 12, 2026, 6:00 P.M.

Blair Central Office

1326 Park Street, Blair NE 68008

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the room at a location accessible to members of the public and attached to the online agenda. The meeting notice was published in the Washington County Pilot-Tribune & Enterprise on Tuesday, January 6, 2026.

1. Call to Order

Dr. Don Johnson, Superintendent, called the Board of Education Work Session to order at 6:00pm.

2. Roll Call

Present Board Members: Denise Cada, Steve Callaghan, Ginger Fredericksen, Nate Larsen, Kari Loseke, Bob Schoby, Melaini Sturm, and Courtney Tabor

3. Comments from the Public – None

4. Items for Discussion

- Mr. Carl Dietz of Carl Dietz Consulting, LLC., presented on the Audit of Finances.

The work session concluded at 6:55 p.m.

Board of Education Regular Meeting

January 12, 2026

Blair Central Office

1326 Park Street, Blair NE 68008

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the room at a location accessible to members of the public and attached to the online agenda. The meeting notice was published in the Washington County Pilot-Tribune & Enterprise on Tuesday, January 6, 2026.

1. Call to Order

Dr. Don Johnson, Superintendent, called the Board of Education Regular meeting to order at 7:07pm.

2. Roll Call

Present Board Members: Denise Cada, Steve Callaghan, Ginger Fredericksen, Nate Larsen, Kari Loseke, Bob Schoby, Melaini Sturm, and Courtney Tabor

2.1 Approval of Absent Board Member(s) – None

3. Pledge of Allegiance

Mrs. Janelle Jaworski, elementary music teacher, and fifth-grade students who are part of the elementary musical led the Board in the Pledge of Allegiance. The musical will be performed in the high school auditorium on Thursday, April 23rd and Friday, April 24th.

4. Organization of the Board of Education

The following board leadership positions were voted upon:

President: Kari Loseke nominated Bob Schoby as Board of Education President and Courtney Tabor seconded the nomination. Bob Schoby accepted the nomination and the Board of Education elected Bob Schoby as President of the Board of Education on a vote of 7-0-1.

Vice President: Kari Loseke nominated Courtney Tabor as Board of Education Vice President and Nate Larsen seconded the nomination. Courtney Tabor accepted the nomination and the Board of Education re-elected Courtney Tabor as Vice President of the Board of Education on a vote of 7-0-1.

Approval of Offices and Appointments:

- Secretary – Angie Conety
- Treasurer – Leslie Watts
- Official Newspaper – Blair Enterprise and Omaha World-Herald
- Bank Depository – Washington County Bank and RVR Bank
- Truant Officer – Blair Police Department and Washington County Sheriff

Motion Passed: I move to approve the current offices and appointments as presented passed with a motion by Steve Callaghan and a second by Melaini Sturm.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes

Bob Schoby Yes
Melaini Sturm Yes
Courtney Tabor Yes

5. Approval of Emergency Additions to the Agenda – None

6. Call for Removal of Consent Agenda Items - None

7. Consent Agenda

Motion Passed: I move to approve the Consent Agenda as presented passed with a motion by Steve Callaghan and a second by Courtney Tabor.

Denise Cada Yes
Steve Callaghan Yes
Ginger Fredericksen Yes
Nate Larsen Yes
Kari Loseke Yes
Bob Schoby Yes
Melaini Sturm Yes
Courtney Tabor Yes

7.1. Waiver of reading minutes from previous meeting

7.2. Acceptance of minutes of the previous meeting as published

7.3. Receipt of Communications

7.4. Treasurer's Report

7.5. Audit of Claims

8. Business

8.1. Items removed from Consent Agenda - None

8.2. Recognitions

8.2.1. Chief of Police

Chief Jeremy Kinsey introduced himself and discussed collaboration between the school district and the city.

8.3. Acceptance of Gifts

8.4. Consideration of Communications

8.4.1. Local Community Scholarship Ceremony

A letter has been received from Christine Ross, Blair High School Counselor/Local Scholarship Chair, to request permission to host a Local Community Scholarship Ceremony at Blair High School in the Auditorium/Cafeteria on Sunday, April 26, 2026. Holding this on a Sunday allows for the greatest level of participation.

Motion Passed: I move to approve the request from Christine Ross to hold a Local Community Scholarship Ceremony at the Blair High School on Sunday, April 26, 2026, passed with a motion by Ginger Fredericksen and a second by Courtney Tabor.

Denise Cada Yes
Steve Callaghan Yes
Ginger Fredericksen Yes
Nate Larsen Yes
Kari Loseke Yes
Bob Schoby Yes
Melaini Sturm Yes
Courtney Tabor Yes

8.5. Comments from The Public - Public comment was heard from one (1) patron.

8.6. Student Information System

Mrs. Erin Field, Director of Curriculum and Instruction, and Mr. Scott Macholan, Director of Technology, presented a proposal for a new Student Information System (SIMS).

Motion Passed: I move to enter into a five-year contract with Synergy at an estimated total cost of \$260,000 passed with a motion by Courtney Tabor and a second by Steve Callaghan.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

8.7. 2026-27 District School Calendar

A proposed 2026-27 District School Calendar was presented for approval.

Motion Passed: I move to approve the 2026-27 District School Calendar as presented passed with a motion by Kari Loseke and a second by Melaini Sturm.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

8.8. Accounting Software – Software Unlimited

The board committee has spent the past couple of months evaluating a move from the district’s current accounting software, eFinance, to Software Unlimited, exploring different options to determine the long-term solution that will best improve transparency and budget oversight.

Software Unlimited is widely used in Nebraska (about 65% of district) and offers a 60-day implementation, free annual training, strong regional support, user-friendly tools for small districts, user remote access, and assigns a personal coordinator during conversation. Overall, it is flexible, easy to use, and cost-effective.

EFinance has been used by the district since 2002 and currently holds a contract with ESU#3 through July 1, 2027. A key concern with eFinance is that it appears to lack integration with limited visibility for principals. Cost comparisons initially showed eFinance at \$30,000/year and Software Unlimited at \$12,000—\$15,000/year. However, ESU#3 informed that the district's share has risen drastically due to other school districts no longer using eFinance, increasing the cost for the remaining districts. The district's new portion is \$51,225.

Motion Passed: I move the district replace the current accounting software, eFinance, with Software Unlimited passed with a motion by Courtney Tabor and a second by Kari Loseke.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

8.9. Committee Reports

8.9.1. Policy/Curriculum Committee

The Policy/Curriculum Committee met on Monday, December 15, 2025, at 12:00 p.m. A report from the committee was given by Denise Cada.

8.9.2. BG&T Committee

The Buildings, Grounds, and Transportation Committee met on Monday, January 5, 2026, at 12:00 p.m. A report from the committee was given by Steve Callaghan.

Motion Passed: I move to approve the quote from SEi for additional cameras at South early Childhood Center, Deerfield Elementary, Otte Middle School and Blair High School as presented, totaling \$40,088.00 passed with a motion by Steve Callaghan and a second by Melaini Sturm.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

8.9.3. Finance Committee

The Finance Committee met on Tuesday, January 6, 2026, at 12:00 p.m. A report from the committee was given by Courtney Tabor.

Motion Passed: I move to enter into Interlocal Agreement with ESU#2 for a SPED Behavior Program for Student(s) in the maximum amount of \$42,804 for the 2025-26 school year as presented passed with a motion by Courtney Tabor and a second by Kari Loseke.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Motion Passed: I move to modify the current Interlocal Agreement with ESU#3 for Jeff Westerman, School Psychologist, to increase the number of contracted days from three to four days passed with a motion by Courtney Tabor and a second by Kari Loseke.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Motion Passed: I move to approve the purchase of new football uniforms from MRG Hauff in the amount of \$20,880.00 to be paid using the Activity Fund passed with a motion by Courtney Tabor and a second by Nate Larsen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Motion Passed: I move to remove Kari Loseke and Dr. Randy Gilson as an authorized check signer for Blair Community Schools checking accounts and to add Bob Schoby and Dr. Don Johnson to serve as an additional authorized check signer to the District checking accounts passed with a motion by Courtney Tabor and a second by Ginger Fredericksen.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Motion Passed: I move to approve the district to follow the Federal Business Mileage Reimbursement rate of \$0.72 per mile to begin January 1, 2026, passed with a motion by Courtney Tabor and a second by Steve Callaghan.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

8.10. Approval of New Teacher(s)

- Hailey Baker - Middle School Exploratory Teacher (Computer Technology & Agriculture)

Motion Passed: I move to approve the new certified staff member, Hailey Baker, as presented passed with a motion by Steve Callaghan and a second by Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

8.11. Acceptance of Retirement

- Julie Miller, 6th Grade Math Teacher - Otte Blair Middle School (28 years)

Motion Passed: I move to accept the retirement of certified staff member, Julie Miller, upon the conclusion of the 2025-26 school year passed with a motion by Courtney Tabor and a second by Kari Loseke.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

8.12. Superintendent Report

Dr. Don Johnson presented a Board Report outlining the district's commitment to accountability, compliance, and continuous improvement, detailing a comprehensive plan to correct past practices, strengthen governance and operational systems, and build a sustainable foundation for future success while maintaining transparency and improvement at all levels.

8.13. Informational Item

9. Adjournment

Motion Passed: I move to adjourn the meeting at 8:26pm passed with a motion by Melaini Sturm and a second by Courtney Tabor.

Denise Cada	Yes
Steve Callaghan	Yes
Ginger Fredericksen	Yes
Nate Larsen	Yes
Kari Loseke	Yes
Bob Schoby	Yes
Melaini Sturm	Yes
Courtney Tabor	Yes

Angie Conety
Secretary Board of Education

Dr. Don Johnson
Interim Superintendent

Blair Community Schools
 Financial Report to the Board of Education
 Cash-Bank Reconciliation
 January 31, 2026

1/01/2026 through 1/31/26

Book Balance

Beginning Balance		\$7,031,616.71
Total Receipts		\$3,635,493.94
Total Disbursements		-\$2,528,766.12
Reconciled Book Balance-Ending Balance		\$8,138,344.53

Bank Balance

Beginning Balance		\$1,013,233.84
Deposits	\$3,617,755.82	
Interest	\$146.28	
Total Receipts		\$3,617,902.10
Total Disbursements		-\$2,539,674.96
Bank Balance Ending Balance		\$2,091,460.98
Less Outstanding Checks/Wires		-\$14,996.01
Reconciled Bank Balance-Ending Balance		\$2,076,464.97

Reconciled Balance		\$2,076,464.97
Total Investments		\$6,061,879.56
Total General Fund Balance		\$8,138,344.53

Leslie Watts

 Leslie Watts, Board of Education Treasurer

2/2/26

 Date

Blair Community Schools
 Financial Report to the Board of Education
 Building Fund
 January 31, 2026

1/01/2026 through 1/31/26

Beginning Balance	\$4,715,951.40
Total Receipts	\$252,136.52
Total Disbursements	-\$27,915.00
Building Fund Balance	<u><u>\$4,940,172.92</u></u>

Bank Balance

Bank Balance Ending Balance	\$666,574.14
Less Outstanding Checks/Wires	<u>\$0.00</u>
Reconciled Bank Balance	\$666,574.14
Total Investments	<u>\$4,273,598.78</u>
Total Building Fund Balance	<u><u>\$4,940,172.92</u></u>

Blair Community Schools
 Financial Report to the Board of Education
 Savings Depreciation
 January 31, 2026

1/01/2026 through 1/31/26

Beginning Balance	\$1,684,007.94
Total Receipts	\$12,310.67 *
Total Disbursements	<u>-\$2,036.04</u>
Savings Depreciation Fund Balance	<u><u>\$1,694,282.57</u></u>

Bank Balance

Bank Balance Ending Balance	\$1,696,318.61
Less Outstanding Checks/Wires	<u>-\$2,036.04</u>
Total Savings Depreciation Fund Balance	<u><u>\$1,694,282.57</u></u>

*\$8,221.50 was from a voided outstanding check from prior year 2024-25.
 The check will be reissued in February 2026, but at a lesser amount.

ACTIVITY FUND & STUDENT FEE FUND-CHECKS ISSUED IN JANUARY 2026 TO BE RATIFIED 2/9/2026

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
OMAHA STREET PERCUSSION	\$750.00	AP ADVISORY COUNCIL	PBIS ASSEMBLY
OFFICE DEPOT	\$32.49	AP ADVISORY COUNCIL	AP SUPPLIES
OFFICE DEPOT	\$37.16	AP ADVISORY COUNCIL	AP SUPPLIES
OFFICE DEPOT	\$40.59	AP ADVISORY COUNCIL	AP SUPPLIES
OFFICE DEPOT	\$308.59	AP ADVISORY COUNCIL	AP SUPPLIES
CREATIVE SITES LLC	\$22,717.00	AP ADVISORY COUNCIL	PLAYGROUND EQUIPMENT
WAYNE STATE COLLEGE	\$160.00	JR HIGH BAND FESTIVAL	HONOR BAND FEES
AMAZON CAPITAL SERVICES	\$2,449.51	8TH GRADE SHOW CHOIR	SHOW CHOIR SUPPLIES
VISA	\$1,457.23	8TH GRADE SHOW CHOIR	CUSTOMINK
VISA	\$306.46	OBMS STUDENT SENATE	SAMS CLUB
BRAD GARLOCK	\$75.00	BOYS BASKETBALL	OFFICIAL
ERICH WHITEMORE	\$100.00	BOYS BASKETBALL	OFFICIAL
KYLE DEBUSE	\$100.00	BOYS BASKETBALL	OFFICIAL
MATT THERNES	\$100.00	BOYS BASKETBALL	OFFICIAL
AUSTIN NELSON	\$75.00	BOYS BASKETBALL	OFFICIAL
MATT THERNES	\$100.00	BOYS BASKETBALL	OFFICIAL
KEVIN KENNEDY	\$100.00	BOYS BASKETBALL	OFFICIAL
JEREMY WINN	\$100.00	BOYS BASKETBALL	OFFICIAL
KEVIN KOCH	\$100.00	BOYS BASKETBALL	OFFICIAL
HASTINGS HIGH SCHOOL	\$106.00	BOYS BASKETBALL	FINANCIAL REPORT-SPORTING EVENT DUES
AARON DUEKER	(\$125.00)	FOOTBALL	FB ASSIGNING FEE
AARON DUEKER	\$125.00	FOOTBALL	FB ASSIGNING FEE
BRAD GARLOCK	\$75.00	GIRLS BASKETBALL	OFFICIAL
KEVIN KOCH	\$100.00	GIRLS BASKETBALL	OFFICIAL
DARIN JOHNSON	\$100.00	GIRLS BASKETBALL	OFFICIAL
CHRISTOPHER JANDA	\$100.00	GIRLS BASKETBALL	OFFICIAL
RYAN LEWIS	\$100.00	GIRLS BASKETBALL	OFFICIAL
AUSTIN NELSON	\$75.00	GIRLS BASKETBALL	OFFICIAL
RYAN WOLF	\$100.00	GIRLS BASKETBALL	OFFICIAL
HASTINGS HIGH SCHOOL	\$106.00	GIRLS BASKETBALL	FINANCIAL REPORT
MONUMENT INN & SUITES	\$660.00	GIRLS GOLF	STATE GOLF LODGING
SKILLS USA INC	\$224.00	SKILLS USA	SKILLS MEMBERSHIP FEE
CHAD MARTINEZ	\$400.00	WRESTLING	OFFICIAL
CHAD MARTINEZ	\$62.50	WRESTLING	OFFICIAL
DAVE WALTON	\$62.50	WRESTLING	OFFICIAL
AUSTIN COUFAL	\$400.00	WRESTLING	OFFICIAL
STEVEN COOLEY	\$400.00	WRESTLING	OFFICIAL
MICHAEL DOYLE	\$400.00	WRESTLING	OFFICIAL
NOLAN NIEMIEC	\$400.00	WRESTLING	OFFICIAL
DAVE WALTON	\$400.00	WRESTLING	OFFICIAL
PAXTON STERNBERG	\$400.00	WRESTLING	OFFICIAL
DAVE WALTON	\$200.00	WRESTLING	OFFICIAL
4 SEASON AWARDS	\$84.25	WRESTLING	WRESTLING AWARDS
JIM & CONNIE'S BLAIR BAKERY	\$13.29	WRESTLING	WRESTLING MEET DONUTS
TAHER INC	\$35.00	WRESTLING	WRESTLING MEET COFFEE
VISA	\$75.40	WRESTLING	WALMART
VISA	\$97.28	WRESTLING	SAMS CLUB
VISA	\$260.52	WRESTLING	SAMS CLUB
VISA	\$275.73	WRESTLING	SAMS CLUB
VISA	\$337.41	WRESTLING	BUTCHS DELI
SEWARD HIGH SCHOOL	\$150.00	WRESTLING	WR ENTRY FEE
4 SEASON AWARDS	\$64.95	WRESTLING	WRESTLING AWARDS
VISA	\$87.98	HS FACULTY CONCESSIONS	BUTCHS DELI
WAYNE STATE COLLEGE	\$140.00	NSAA DISTRICT MUSIC	HONOR BAND FEES
WAYNE STATE COLLEGE	(\$140.00)	NSAA DISTRICT MUSIC	WAYNE ST REG FEE REFUND

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
CRAFTY NINJA	\$1,150.00	DANCE TEAM	DANCE TEAM SHIRTS
ROBOSOURCE	\$9.98	SCIENCE & ROBOTICS CLUB	BLACK PLATINUM RUBBER BAN
ROBOSOURCE	\$11.99	SCIENCE & ROBOTICS CLUB	STAR DRIVE COUPLER SCREWS
ROBOSOURCE	\$7.99	SCIENCE & ROBOTICS CLUB	STAR DRIVE COUPLER SCREWS
ROBOSOURCE	\$6.99	SCIENCE & ROBOTICS CLUB	CLEAR POLYCARBONATE SHEET
ROBOSOURCE	\$19.99	SCIENCE & ROBOTICS CLUB	BLACK ALUMINUM STANDOFFS
ROBOSOURCE	\$14.99	SCIENCE & ROBOTICS CLUB	BLACK ALUMINUM STANDOFFS
ROBOSOURCE	\$11.95	SCIENCE & ROBOTICS CLUB	ESTIMATED SHIPPING/HANDLI
ROBOTICS EDUCATION & COMPETITIO	\$100.00	SCIENCE & ROBOTICS CLUB	UNL CORNHUSKER V5RC HS ON
ROBOTICS EDUCATION & COMPETITIO	\$100.00	SCIENCE & ROBOTICS CLUB	UNL CORNHUSKER V5RC HS ON
ROBOTICS EDUCATION & COMPETITIO	\$100.00	SCIENCE & ROBOTICS CLUB	UNL CORNHUSKER V5RC HS ON
ROBOTICS EDUCATION & COMPETITIO	\$90.00	SCIENCE & ROBOTICS CLUB	MELEE AT TEH MOUNT: V5RC
ROBOTICS EDUCATION & COMPETITIO	\$90.00	SCIENCE & ROBOTICS CLUB	MELEE AT THE MOUNT:
ROBOTICS EDUCATION & COMPETITIO	\$90.00	SCIENCE & ROBOTICS CLUB	MELEE AT THE MOUNT: V5RC
AMAZON CAPITAL SERVICES	\$93.95	SHOW CHOIR	SHOW CHOIR SUPPLIES
THE SIGN DEPOT	\$83.71	SHOW CHOIR	SHOW CHOIR SUPPLIES
BELLEVUE EAST HIGH SCHOOL	(\$300.00)	SHOW CHOIR	VOIDED CHECK-SHOW CHOIR ENTRY
SPARTAN STORES LLC	\$95.05	UNIFIED SPORTS	SPED SUPPLIES
CHAD MARTINEZ	\$62.50	WRESTLING - GIRLS	OFFICIAL
DAVE WALTON	\$62.50	WRESTLING - GIRLS	OFFICIAL
TAYLOR MCCORD	\$400.00	WRESTLING - GIRLS	OFFICIAL
WEYLON WHITE	\$400.00	WRESTLING - GIRLS	OFFICIAL
PAXTON STERNBERG	\$400.00	WRESTLING - GIRLS	OFFICIAL
DAVE WALTON	\$400.00	WRESTLING - GIRLS	OFFICIAL
DAVE WALTON	\$200.00	WRESTLING - GIRLS	OFFICIAL
4 SEASON AWARDS	\$119.25	WRESTLING - GIRLS	BOYS WRESTLING AWARDS
4 SEASON AWARDS	\$84.25	WRESTLING - GIRLS	WRESTLING AWARDS
JIM & CONNIE'S BLAIR BAKERY	\$13.29	WRESTLING - GIRLS	WRESTLING MEET DONUTS
TAHER INC	\$35.00	WRESTLING - GIRLS	WRESTLING MEET COFFEE
PRIMA DISTRIBUTION INC	\$390.46	BHS CONCESSIONS	CONCESSION SUPPLIES
PRIMA DISTRIBUTION INC	\$198.72	BHS CONCESSIONS	CONCESSION SUPPLIES
VISA	(\$4.98)	BHS CONCESSIONS	WALMART
VISA	\$9.26	BHS CONCESSIONS	WALMART
VISA	\$303.72	BHS CONCESSIONS	SAMS CLUB
VISA	\$910.62	BHS CONCESSIONS	SAMS CLUB
VISA	\$179.99	ALL SPORTS - ADVERTISING	CAPCUT- TIKTOK.COM
DIETZE MUSIC HOUSE	\$110.00	BAND INSTRUMENT USEAGE	BAND SUPPLIES
VISA	\$377.93	8TH GRADE SHOW CHOIR	MIUSOL DRESSES
DIETZE MUSIC HOUSE	\$37.00	BAND INSTRUMENT USEAGE	BAND SUPPLIES
DIETZE MUSIC HOUSE	\$48.00	BAND INSTRUMENT USEAGE	BAND SUPPLIES
DIETZE MUSIC HOUSE	\$87.00	BAND INSTRUMENT USEAGE	BAND SUPPLIES
VISA	\$31.80	HOME EC LAB FEES	MY CRAFT
VISA	\$84.06	HOME EC LAB FEES	WALMART.COM
VISA	\$104.35	HOME EC LAB FEES	WALMART.COM
VISA	\$133.84	HOME EC LAB FEES	WALMART.COM
VISA	\$279.03	HOME EC LAB FEES	WALMART.COM
MATHESON TRI-GAS INC	\$88.01	VOCATIONAL EDUCATION	WELDING SUPPLIES
S E SMITH & SONS	\$287.35	VOCATIONAL EDUCATION	SHOP SUPPLIES
HAUFF SPORTS	\$411.05	BASEBALL	GAMECHANGER CUSTOM CAP W/
CASHELL SHONKA	\$47.95	DANCE TEAM	DANCE PANTS
AMAZON CAPITAL SERVICES	(\$20.99)	SHOW CHOIR	CREDIT
AMAZON CAPITAL SERVICES	(\$20.99)	SHOW CHOIR	CREDIT
AMAZON CAPITAL SERVICES	(\$18.71)	SHOW CHOIR	CREDIT
AMAZON CAPITAL SERVICES	(\$14.63)	SHOW CHOIR	CREDIT
AMAZON CAPITAL SERVICES	(\$13.00)	SHOW CHOIR	CREDIT
AMAZON CAPITAL SERVICES	\$26.95	SHOW CHOIR	SHOW CHOIR SUPPLIES

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
AMAZON CAPITAL SERVICES	\$50.68	SHOW CHOIR	SHOW CHOIR SUPPLIES
AMAZON CAPITAL SERVICES	\$79.96	SHOW CHOIR	SHOW CHOIR SUPPLIES
AMAZON CAPITAL SERVICES	\$1,177.83	SHOW CHOIR	SHOW CHOIR SUPPLIES
HAUS OF LANOUE	\$3,757.00	SHOW CHOIR	BLUE DRESS & JACKET
HAUS OF LANOUE	\$1,345.00	SHOW CHOIR	BLUE PLAID SUIT
HAUS OF LANOUE	\$4,572.00	SHOW CHOIR	PLAID JACKET & DENIM PANT
HAUS OF LANOUE	\$3,107.00	SHOW CHOIR	YELLOW VEST & PLAID SKIRT
HAUS OF LANOUE	\$1,145.00	SHOW CHOIR	YELLOW VEST & PLAID SHORT
HAUS OF LANOUE	\$557.04	SHOW CHOIR	ESTIMATED SHIPPING/HANDLI

GENERAL FUND CLAIMS - 2/9/2026

VENDOR	AMOUNT	DESCRIPTION
ABE'S TRASH SERVICE INC	\$3,566.15	TRASH SERVICES
AJ'S SERVICE AND REPAIR INC	\$8,902.63	BUS REPAIRS, INSPECTIONS, FOOD TRUCK REPAIRS
ALBIREO ENERGY	\$2,740.64	HVAC REPAIRS
AMAZON CAPITAL SERVICES	\$1,775.10	MAINTENANCE SUPPLIES, SIXPENCE GRANT SUPPLIES, CLASSROOM SUPPLIES, TRAINING SUPPLIES, TECHNOLOGY SUPPLIES, LIBRARY SUPPLIES, MAINTENANCE SUPPLIES, GRANT SUPPLIES, OFFICE SUPPLIES
ANGIE SOUKUP	\$164.78	EMPLOYEE MILEAGE
ARPS RED-E-MIX INC	\$24.19	GROUNDS - SAND SUPPLIES
BIL-DEN GLASS	\$10,333.00	DOOR REPAIRS (DF, AP, BHS)
BLAIR ACE HARDWARE	\$452.26	MAINTENANCE & GROUNDS SUPPLIES
BLAIR COMMUNITY SCHOOLS	\$774.80	PRESCHOOL MEALS- DEC25
BRIDGETTE OLSON	\$12.91	EMPLOYEE MILEAGE
CAPITAL BUSINESS SYSTEMS INC	\$6,055.43	COPIER SERVICES
CISSY JENNINGS	\$1,259.47	PARENT MILEAGE
CITY OF BLAIR	\$3,712.55	UTILITY - WATER/SEWER
CPI TELECOM	\$300.00	PHONE REPAIRS
CRAFTSMAN WINDOW COVERINGS	\$2,510.00	WINDOW COVERINGS & BLINDS (S,DF,OMS,BHS)
DEMCO INC	\$67.53	LIBRARY SUPPLIES (OMS)
DES MOINES STAMP MFG CO INC	\$76.00	SPED FILING STAMP
DICK'S ELECTRIC	\$866.70	ELECTRICAL REPAIRS (OMS, BHS)
EAKES OFFICE PLUS	\$117.13	FAX SVCS - JAN26
ECHO GROUP INC.	\$148.18	ELECTRICAL SUPPLIES (BHS)
ECSELL SPORTS	\$1,052.56	TRAINING SPEAKING ENGAGEMENT FOR COACHES
EDUCATIONAL SERVICE UNIT #3	\$47,090.54	SPED CONTRACT SERVICES (VISION, SLP, EC COORDINATOR, SCHOOL PSYCH) & BROOKE VALLEY SPED STUDENT TUITION, HAL QUIZ BOWL, TRAININGS
ELECTRONIC SOUND INC	\$8,250.00	SOFTWARE LICENSE FOR TELECENTER CLOUD SYSTEM FOR INTERCOM & BELL SYSTEMS (DF,AP, OMS, BHS)
ENTERPRISE PUBLISHING CO INC	\$328.54	LEGAL NOTICES
EVERWAY LLC	\$4,658.90	SPED CURRICULUM (K-12)
EVOQUA WATER TECHNOLOGIES LLC	\$384.00	SCIENCE CLASS SUPPLIES (OMS)
FAIRWAY OIL CO	\$8,293.86	FUEL FOR BUSES & VEHICLES (JAN26)
FASTWYRE BROADBAND CABLE	\$3,488.31	DISTRICT TELEPHONE & NETWORK SERVICES
FOLLETT CONTENT SOLUTIONS LLC	\$1,550.05	OMS LIBRARY BOOKS & BHS ENGLISH BOOK
GRAINGER	\$215.77	MAINTENANCE SUPPLIES (OMS)
GRUNWALD MECHANICAL	\$18,686.22	PLUMBING REPAIR, HOT WATER HEATER REPAIRS, ICE MAKER INSTALL
HD SUPPLY INC	\$7,054.37	CUSTODIAL SUPPLIES
HEARTLAND FOUNDATION	\$4,465.00	SPED TUITION (JAN26)
IDEAL PURE WATER	\$293.59	PURIFIED WATER SUPPLIES
INSPIRA FINANCIAL	\$161.25	FLEX PLAN FEE- JAN26
J W PEPPER & SON INC.	\$93.24	VOCAL MUSIC (OMS)
JERRY SCHUELER	\$25.00	EMPLOYEE REIMBURSE- GAS FOR VEHICLE
JESSICA KOEHN	\$11.60	EMPLOYEE MILEAGE
JOHN DEERE FINANCIAL	\$128.08	GROUNDS VEHICLE PARTS
MARCIE REED	\$1,461.60	PARENT MILEAGE
MARK GUTSCHOW	\$63.00	EMPLOYEE MILEAGE
MECHANICAL SYSTEMS INC	\$6,316.52	HVAC REPAIRS (AP, OMS, BHS, N)
MIDWEST ALARM SERVICES	\$3,664.56	FIRE ALARM INSPECTIONS (S, AP, OMS, N)
NANNEN PHYSICAL THERAPY	\$20,833.26	CONTRACTED PHYSICAL THERAPY & OCCUPATIONAL THERAPY SERVICES
NASB	\$7,391.00	BOARD MEMBERSHIP 2026-17 RENEWAL
NCDA	\$414.00	VOCAL MUSIC MEMBERSHIP DUES (OMS)
NEBR DEPT OF EDUCATION	\$20.00	PRESCHOOL TRAINING
NEBRASKA.GOV	\$45.00	BUS DRIVER LICENSING
OFFICE DEPOT	\$5,464.41	CLASSROOM SUPPLIES & PRINT CENTER SUPPLIES
OMAHA PUBLIC POWER DISTRICT	\$27,471.39	UTILITY - ELECTRICITY
ONE SOURCE BACKGROUND CHECK COMPANY	\$160.50	BACKGROUND CHECKS
PERRY GUTHERY HAASE GESSFORD	\$7,567.80	LEGAL SERVICES
QUADIENT LEASING USA INC	\$359.94	POSTAGE MACHINE LEASE
S E SMITH & SONS	\$58.35	MAINTENANCE SUPPLIES (BHS)
SCHMIDT SPEECH LANG PATHOLOGY LLC	\$5,943.60	CONTRACTED SPEECH PATHOLOGY (DEC25 & JAN26)
SEAN MUNGER	\$64.09	EMPLOYEE REIMB- KEY SUPPLIES FOR KRANTZ FIELD
SECURITY EQUIPMENT INC	\$1,528.50	INTERCOM SYSTEM UPGRADES AT SOUTH PRESCHOOL
SHOTWELL GLASS	\$360.00	WINDOW GLASS REPAIRS (BHS)
SMITTY'S AUTO SERVICE	\$1,188.31	FOOD TRUCK REPAIRS & SUBURBAN REPAIRS
SPARTAN STORES LLC	\$417.43	SPED & FCS CLASSROOM SUPPLIES
STAPLES BUSINESS ADVANTAGE	\$1,447.10	OFFICE SUPPLIES, DESK, PRINT CENTER SUPPLIES
STERICYCLE INC	\$215.21	SHREDDING SERVICES
STRATUS BUILDING SOLUTIONS	\$20,236.00	CONTRACTED CLEANING SERVICES (BHS, AP)
TAHER INC	\$7,620.82	MEETING SUPPLIES, PRESCHOOL SNACKS, MILK
TAYLOR OIL COMPANY INC	\$100.00	BHS STUDENT INCENTIVES
THE MASTER TEACHER INC	\$117.95	RETIREMENT CLOCK FOR OMS SECRETARY
THE OMNI GROUP	\$12.00	403B FEE- DEC 25
TIM MCMANIGAL	\$145.00	EMPLOYEE REIMB- ACTIVITY BUS FUEL
UNITE PRIVATE NETWORKS LLC	\$839.11	DISTRICT NETWORK SERVICES
US CELLULAR	\$218.95	DISTRICT MIFIS - PORTABLE INTERNET
VERIZON	\$90.10	ATHLETIC IPAD INTERNET SERVICES & MIFIS
WILD ROOTS GREENHOUSE	\$1,007.20	GRANT SUPPLIES- BHS GREENHOUSE PLANTS

VENDOR	AMOUNT	DESCRIPTION
WOODRIVER ENERGY LLC	\$13,023.97	UTILITY - GAS
Summary	\$285,957.00	

GENERAL FUND-CHECKS ISSUED IN JANUARY 2026 TO BE RATIFIED 2/9/2026

VENDOR	TOTAL	DESCRIPTION
VISA	\$2,358.22	PRESCHOOL SUPPLIES, SIXPENCE GRANT SUPPLIES & EXPENSES, MEETING EXPENSES, SPED SUPPLIES, BUS DRIVER LICENSES & TRAINING
Summary	\$2,358.22	

GENERAL FUND-CHECKS ISSUED IN FEBRUARY 2026 TO BE RATIFIED 2/9/2026

VENDOR	TOTAL	DESCRIPTION
SHAMS AHMED	\$350.00	BHS CHOIR MUSIC-A CAPPELLA SHEET MUSIC
Summary	\$350.00	

GENERAL FUND-JANUARY 2026 PAYROLL & BENEFITS TO BE RATIFIED 2/9/2026

GROSS PAYROLL	\$1,624,869.48	GROSS SALARY & WAGES
NET PAYROLL - DIRECT DEPOSITS	\$1,148,050.07	NET PAY CHECKS- DIRECT DEPOSIT TOTALS
NET PAYROLL - MANUAL CHECKS	\$25.14	NET PAY CHECKS - MANUAL CHECK TOTALS
NEBRASKA REVENUE NEB EPAY.	\$50,133.19	NE STATE W/H
OMNI FINANCIAL1 CORP COLL	\$5,408.66	P/R DEDUCTION - 403(B) INVESTMENTS
OUTGOING WIRE TO US TREASURY	\$409,691.13	FEDERAL W/H, FICA W/H & FICA TAXES
RETIREMENT	\$232,143.60	RETIREMENT DEDUCTION & BENEFIT
VISION SERVICE PLAN INSURANCE CO	\$1,764.21	P/R DEDUCTION - VISION INSURANCE
MADISON NATIONAL LIFE INSURANCE CO.	\$5,690.15	EMPLOYEE LTD & LIFE INSURANCE BENEFITS
SECTION 125	\$6,911.94	P/R DEDUCTION - FLEX PLAN CONTRIBUTIONS
BLUE CROSS BLUE SHIELD	\$297,485.79	EMPLOYEE HEALTH & DENTAL INSURANCE
CREDIT MANAGEMENT SERVICES	\$432.06	P/R DEDUCTION - GARNISHMENT
CREDIT MANAGEMENT SERVICES	\$345.28	P/R DEDUCTION - GARNISHMENT
DISTRICT COURT OF LANCASTER COUNTY	\$641.72	P/R DEDUCTION - GARNISHMENT
GURSTEL LAW FIRM	\$292.14	P/R DEDUCTION - GARNISHMENT
NORTHERN RESTORATION	\$347.68	P/R DEDUCTION - GARNISHMENT
ERIN MCCARTNEY	\$185.00	P/R DEDUCTION - GARNISHMENT

LUNCH FUND CLAIMS 2/9/2026

VENDOR	TOTAL	DESCRIPTION
O'FLAHERTY SERVICES INC	\$3,242.43	DF FREEZER REPAIRS
HOME TOWN REPAIR SERVICES	\$2,178.90	ICE MACHINE, DISH WASHER, KITCHEN FAUCET REPAIRS (DF)
TAHER	\$98,316.31	FOOD SERVICE MANAGEMENT - JAN26
Summary	\$103,737.64	

BUILDING FUND CLAIMS 2/9/2026

VENDOR	TOTAL	DESCRIPTION
MECHANICAL SYSTEMS INC	\$45,174.00	NEW HEAT PUMPS FOR HVAC (OMS,DF)
Summary	\$45,174.00	

SAVINGS/DEPRECIATION FUND CLAIMS 2/9/2026

VENDOR	TOTAL	DESCRIPTION
95 PERCENT GROUP	\$10,400.00	NEW READING CURRICULUM (DF,AP)
SECURITY EQUIPMENT INC	\$20,044.00	SECURITY CAMERA UPGRADE (OMS,S,DF,BHS)
PEARSON	\$4,006.95	CURRICULUM MATERIALS (2024-25 OUTSTANDING CHECK REISSUED)
Summary	\$34,450.95	



Blair Community Schools Foundation Bear-y Merry Grant Program



Application for Classroom Grants (Up to \$500)

Instructions

The Bear-y Merry Grant Program by the Blair Community Schools Foundation invites teachers to apply for funding to support STREAM (Science, Technology, Reading, Engineering, Arts, and Math) classroom improvements. Funding is available for initiatives that enhance the classroom environment, advance student success, or address key needs identified by the teacher. The program allows educators to obtain supplies, admissions, or access to resources that will enhance the student education experience. These resources are designed to foster creativity in learning and provide innovative ways to engage students. The maximum total funding per application is \$500.

Please complete every section of this application and submit to the Blair Community Schools Foundation at board@blairschoolsfoundation.org.

Applications are due no later than **November 25, 2025**.

Applicant Information

Name of Teacher:	
School Name:	
Grade / Class:	
Email Address:	
Phone Number:	

Funding Information

You may combine multiple projects or resources into a single funding request.

Project or Resource Title:	
Brief Description:	
Why is this important to your classroom?	
Timeline:	
Funding Amount (Up to \$500):	

Additional Ideas

List other classroom needs that could be reviewed if additional funding becomes available.

Title / Description	Estimated Cost

Signature

Please ensure your request is reviewed/approved by your principal and compatible with BCS programs/technology guidelines and the adopted curriculum.

Teacher's Signature:	
Date:	

The Blair Community Schools Foundation values the dedication and innovation of our teachers. By supporting STREAM projects, we empower educators to inspire students, spark curiosity, and make a lasting impact in their classrooms. Together, we can create meaningful learning experiences and help every child reach their full potential.

Approved grants will be awarded the week of **December 15, 2025**.

Thank you for your dedication to improving your school.

Blair Community Schools Foundation

- Jen Barrow
- Cindy Beyerink
- Wyatt Leehy
- Mikki Mullally
- Teresa Preister
- John Reuter
- Brooke Shallberg
- Megan Starzyk



MRG HAUFF



STORE HOURS: Monday-Friday 8 am to 5 pm

402-341-7011

4449 S. 102nd Omaha, NE 68127

Quotation: 5823

Date Quotation: 1/27/26

Completion Date:

Name	Salesperson	Email
Brett LeGrand	Benny Oliver	brett.legrand@blairschools.org

BLAIR MIDDLE SCHOOL
 ACCOUNTS PAYABLE
 555 JACKSON ST.
 BLAIR , NE 68008

Phone	Fax
Quote Category	

Qty	Style	Color/SZ	Description	Sizes	S	M	LG	XL	XXL	Other	Unit Price	Total Price
15	TRFMQTLT		Youth Prolook Quick-turn Track Tank top				15				34.00	510.00
125	TRFMQTLT		Prolook Quick-turn Track Tank top		64	34	19	4	4		34.00	4,250.00

Subtotal	4,760.00
Sales Tax	
Shipping	
Total	4,760.00

Note:

This quote is valid for 30 days.

Nicholas Johnson

Authorized By: Signature

Nicholas Johnson

Printed Name

Blair Bear Backers Club President 1/28/2026

Title

Date

Policy/Curriculum Committee Meeting Minutes

Monday, January 19, 2026

Call to Order at 12:00pm

Central Office

Committee Members Present: Denise Cada (Chair), Melaini Sturm, Ginger Fredericksen (Zoom)

Others Present: Dr. Don Johnson, Leon Haith, and Angie Conety

1. Old Business

A. Facility Use Handbook

Collaboration is ongoing across all Board committees in the development of a new Facility Handbook. The handbook outlines the policies, procedures, and expectations for community use of Blair Community Schools facilities. It is intended to ensure fairness, transparency, and fiscal responsibility while promoting positive partnerships between the district and community organizations. The Policy Committee presented the handbook for a first reading at last month's meeting, but further discussions are needed before it can be finalized and adopted.

The committee also recommends that a monthly facilities report be provided to the BG&T Committee detailing rentals, paid fees, and unpaid fees.

2. New Business

B. Policy Update

The committee reviewed and discussed a minor revision to policy 103.03-Title IX – Procedure for Complaints of Sexual Harassment. The minor revision is necessitated by a resignation. The change replaces an individual's name with a title, listing the Title IX Coordinator Contact Information as the Director of Student Services.

Recommendation that the revisions be approved on first and final notification per Board policy 205.03 Policy Review and Revisions which states "If a policy is revised because of legal change over which the board has no control or **a change that is minor**, the policy may be approved at one meeting at the discretion of the board."

A motion may be brought at the February 9, 2026, Board of Education meeting **to approve on first and final notification revisions to policy 103.03-Title IX – Procedure for Complaints of Sexual Harassment.**

C. School Board Members' Online Presence

The committee would like to form a policy governing board members' use of social media, citing concerns that social platforms can be misused to cause harm or falsehoods. They would like clear guidance to prevent misuse and protect the board's integrity.

Dr. Johnson will contact legal counsel to determine whether they have drafted or assisted with similar policies for other districts and will share any findings with the committee. If recommended, the committee may present the policy for a first reading at the February 9th Board meeting.

D. Public Complaints and Public Complaints About Employees

A discussion was held regarding policies 1005.01-Public Complaints and 403.05-Public Complaints About Employees was held. Currently, the policy states prior to board consideration, the following should be completed:

1. Matters concerning an individual student, teacher, or other employee should first be addressed to the teacher or employee.
2. Unsettled matters from (1) above or problems and questions about individual attendance centers should be addressed to the employee's building principal for certificated employees and the superintendent for support staff.
3. Unsettled matters regarding certificated employees from (2) above or problems and questions concerning the school district should be directed to the superintendent.
4. **If a matter cannot be settled satisfactorily by the superintendent, it may then be brought to the board. To bring a concern regarding an employee, the individual may notify the board president for inclusion on the board agenda of a regularly scheduled board meeting in accordance with board policy 204.10.**

The discussion focused on step 4 and questioned whether the language allowing unresolved matters to be brought to the board should be reworded or removed. Dr. Johnson will consult legal counsel for a recommendation. If recommended, the committee may present the revised policy for a first reading at the February 9th Board meeting.

E. Special Education Programming

Mr. Leon Haith reviewed proposed changes to the preschool program for the 2026-27 school year. When Mr. Haith began his role as Director of Student Services, the preschool team expressed they were unhappy with the current model for the preschool program. They presented three possible program schedules to Mr. Haith; current year, preferred, and proposed (top choice). The proposed model would reinstate mixed age classrooms by combining 3-and 4-year-olds, a practice that had been discontinued this year and would not require new teacher hires. It also offers parents the choice between AM/PM sessions or all-day preschool and shortens the school day slightly from 8:30-3:30 to 8:30-3:00PM.

Mr. Haith emphasized the need to decide as nearby preschools start their enrollment in January for the 2026-27 school year and the district runs the risk of losing enrollments. The committee supported the proposed model if transportation is able to accommodate the adjusted schedule.

F. Next Scheduled Policy Committee Meeting

Monday, February 16, 2026, at 12:00pm.

3. Adjournment

G. Adjournment:

The committee adjourned at 1:27pm.

TITLE IX – PROCEDURE FOR COMPLAINTS OF SEXUAL HARASSMENT

All employees are responsible for helping to prevent discrimination on the basis of sex. Employees, or students who believe they have been subjected to, or believe they have witnessed, discrimination on the basis of sex should contact the Title IX Coordinator.

The following individuals may file a complaint alleging sex-discrimination:

- a. A student or employee of Blair Community Schools who is alleged to have been subjected to conduct that could constitute discrimination on the basis of sex.
- b. A parent, guardian, or other authorized legal representative with the legal right to act on behalf of a complainant; or
- c. The District's Title IX Coordinator(s).

Anyone making a claim of discrimination must submit the complaint in writing to the Title IX Coordinator using the following contact information:

TITLE IX COORDINATOR CONTACT INFORMATION

Shane Keeling-Director of Student Services

1326 Park Street

Blair, NE 68008

402-426-2610

shane.keeling@blairschools.org

Complaints of discrimination on the basis of sex shall be investigated and, if substantiated, corrective or disciplinary action taken, up to and including dismissal from employment if the offender is an employee, or suspension and/or expulsion if the offender is a student. Retaliatory action will not be taken against an employee or student for reporting discrimination.

The following will apply to all investigations of sex-discrimination, pursuant to this procedure:

- a. The District will treat complainants (the employee, student, or representative making the claim) and respondents (those accused of sex discrimination) equitably.
- b. The District will not permit any Title IX Coordinator, investigator, or decisionmaker to have a conflict of interest or bias for or against any complainant or respondent.
- c. The District will ensure that the Title IX Coordinator, investigator, and decisionmaker will not predetermine or presume that the respondent is responsible for the alleged sex-based discrimination until a determination is made at the conclusion of the investigation process.
- d. The District will take reasonable steps to protect the privacy of the parties and witnesses during the grievance process. These steps will not restrict the ability of the parties to obtain and present information, including speaking to witnesses, consulting with their family members, confidential resources, or

- advisors; or otherwise preparing for or participating in the grievance procedures.
- e. The District will not allow the parties to engage in retaliation.
- f. The District will objectively evaluate all evidence that is relevant and not otherwise impermissible, including both inculpatory and exculpatory evidence. Credibility determinations will not be based on a person's status as a complainant, respondent, or witness.

B. Investigation Process

When the Title IX Coordinator receives or initiates a complaint of possible sex discrimination in the District, the Coordinator shall designate a District employee to initiate an investigation. The Title IX Coordinator may designate themselves as the investigator. Within a reasonable time after receipt of a complaint under this procedure, the Title IX Coordinator shall provide the following to all known parties (A) a copy of this complaint procedure; (B) notice of the allegations of sex-based discrimination including (i) the identities of the parties involved, if known, (ii) the conduct allegedly constituting sex-based discrimination and (iii) the date and location of the alleged incident; (C) notice that retaliation is prohibited; (D) the identity and contact information for the investigator; and (E) notice that the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence.

After the investigator has been designated to investigate a complaint, the investigator shall then promptly gather evidence sufficient to reach a determination regarding whether the complaint is substantiated or not. To reach a determination, the investigation should generally include, but is not limited to:

- a. Providing the parties with the opportunity to present witnesses and provide pertinent information.
- b. An evaluation of all relevant information and documentation relating to the alleged discriminatory conduct.

The Investigator will aim to complete its investigation within a reasonable timeframe as determined by the Investigator.

At the end of the investigation, the investigator shall make findings and a determination of what occurred. The determination shall be based upon a "preponderance of the evidence" standard (based on the evidence, is it more likely than not that discrimination occurred?).

During an investigation, the Title IX Coordinator or designee may place an employee on administrative leave during the pendency of the investigation. The Title IX Coordinator or designee may also remove a student from the educational program during the investigation.

Before the end of the investigation, the investigator shall provide a copy of the evidence to both the complainant and respondent and allow both sides to provide an opportunity to submit any additional evidence.

Throughout the investigation, either party may be entitled to supportive measures. Supportive measures are non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed.

Supportive measures may include, but are not limited to, counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus and other similar measures. The District shall maintain as confidential any supportive measures provided to the complainant or respondent to the extent that maintaining such confidentiality would not impair the ability of the District to provide the supportive measures.

C. Resolution of Complaints

Once the investigator has completed his or her investigation, the investigator shall prepare a report of their investigation and a determination of what occurred. The determination shall include an assessment of whether the investigator determines that the complaint is wholly substantiated, partially substantiated, or not substantiated. After the report has been finalized, the investigator shall submit the report to the Title IX Coordinator. If the Title IX Coordinator conducts the investigation, the Title IX Coordinator shall submit the evidence and report to a different administrator in the District.

The Title IX Coordinator (or other administrator) shall then review the report, along with all evidence gathered by the investigator, to determine whether the investigator followed the grievance procedures, considered the appropriate evidence, did not consider any inappropriate evidence, ensured all parties and witnesses were provided due process, and otherwise confirm that the investigation was handled properly. The Title IX Coordinator (or other administrator) shall also independently assess whether the investigator's conclusions were supported by the evidence and otherwise equitable. Based upon the Title IX Coordinator's review and independent conclusion, the Title IX Coordinator shall have the authority to initiate any appropriate remedial measures, which may include termination of employment, expulsion or suspension from school, or other disciplinary actions.

D. Appeal of Decision

A complainant or respondent who disagrees with the Title IX Coordinator's decision may appeal the decision to the Superintendent of Schools. Any appeal must be in writing and submitted to the Superintendent within five school days of the date of the decision. The Superintendent shall then promptly review the evidence and determine whether the Title IX Coordinator's decision was correct. The Superintendent has the authority to reverse or modify the Title IX Coordinator's decision and take any other steps necessary to ensure that the Title IX Coordinator's decision was correct. After the Superintendent has made a final determination, the Superintendent shall notify both the complainant and respondent in writing of the Superintendent's decision. No further

appeal may be made beyond the Superintendent.

E. Record Keeping

The District will maintain relevant documentation obtained during the investigation and findings, supportive measures, and disciplinary sanctions for a period of seven years.

Legal Reference: Title IX

Approved: 10-12-2020

Reviewed: 09-16-2024

Revised: 02-09-2026

PUBLIC COMPLAINTS

The board recognizes that concerns regarding the operation of the school district will arise. The board further believes that constructive criticism can assist in improving the quality of the education program and in meeting individual student needs more effectively. The board also places trust in its employees and desires to support their actions in a manner which frees them from unnecessary or unwarranted criticism and complaints.

Procedures for dealing with complaints concerning programs or practices should be governed by the following principles:

- where action/investigation is desired by the complainant, or where it seems appropriate, the matter should be handled as near the source as possible;
- complaints should both be investigated and, if possible, resolved expeditiously;
- complaints should be dealt with courteously and in a constructive manner; and,
- individuals directly affected by the complaint should have an opportunity to respond.

Specific procedures for handling complaints may be established in policies or in administrative procedures. The board, consistent with its board policy-making role, will deal with complaints concerning specific schools, programs or procedures only after the usual channels have been exhausted. Complaints regarding employees or complaints by students will follow the more specific policies 403.05 and 504.01 respectively.

When a complaint requiring attention is received by the board or a board member, it will be referred to the superintendent. After all of the channels have been exhausted, the complainant may appeal to the board by requesting a place on the board agenda or during the public audience portion of the board meeting. If the complainant appeals to the board, the appeal shall be in writing, signed and explain the process followed by the complainant prior to the appeal to the board.

Cross Reference: 204.12-Public Participation at Board Meetings
403.05-Public Complaints about Employees
504.01-Student Due Process Rights
606.03-Objection to Instructional Materials

Approved: 12-11-2006

Reviewed: 02-09-2026

Revised: 11-10-2008

PUBLIC COMPLAINTS ABOUT EMPLOYEES

The board recognizes situations may arise in the operation of the school district which are of concern to parents and other members of the school district community. While constructive criticism is welcomed, the board desires to support its employees and their actions to free them from unnecessary, spiteful, or negative criticism and complaints that do not offer advice for improvement or change.

While speakers may during public meetings offer objective criticism of school operations and programs, the board will not hear personal complaints concerning district personnel nor against any person connected with the school system unless that complaint is an agenda item having followed the process described below. To do so could expose the board to a charge of being party to slander and would prejudice any necessity to act as the final review of administrative recommendations regarding the matter. The board president will direct the patron to the appropriate means for board consideration and disposition of legitimate complaints involving individuals.

Any complaint about school personnel other than the superintendent will be investigated by the administration before consideration and action by the board. The board will not hear charges against employees in open session unless an employee requests an open session.

The board firmly believes concerns should be resolved at the lowest organizational level by those individuals closest to the concern. Whenever a complaint or concern is brought to the attention of the board it will be referred to the administration to be resolved. Prior to board consideration however, the following should be completed:

1. Matters concerning an individual student, teacher, or other employee should first be addressed to the teacher or employee.
2. Unsettled matters from (1) above or problems and questions about individual attendance centers should be addressed to the employee's building principal for certificated employees and the superintendent for support staff.
3. Unsettled matters regarding certificated employees from (2) above or problems and questions concerning the school district should be directed to the superintendent.
4. If a matter cannot be settled satisfactorily by the superintendent, it may then be brought to the board. To bring a concern regarding an employee, the individual may notify the board president for inclusion on the board agenda of a regularly scheduled board meeting in accordance with board policy 204.10.

Cross Reference: 204.10-Agenda

204.12-Public Participation at Board Meetings

1005.01-Public Complaints

Approved: 12-11-2006
Reviewed: **02-09-2026**
Revised: 11-10-2008

Buildings, Grounds, and Transportation Committee Meeting Minutes

Monday, January 26, 2026

Call to Order at 12:00pm

Central Office

Committee Members Present: Steve Callaghan (Chair), Denise Cada, and Nate Larsen

Also Present: Dr. Don Johnson, Jeff Steinbeck, Kye Johnson, and Angie Conety

1. Old Business

A. Arbor Park Office Relocation

Arbor Park school renovation: Focuses on security entrance, cafeteria expansion, repurposing spaces, and short-term office moves and what drove the design choices.

Mr. Kyle Johnson, Arbor Park Elementary Principal, presented on the Arbor Park Elementary office relocation and cafeteria project. The project had been identified as a top priority from the Ad Hoc Capital Building Project Committee as they worked on a district Capital Forecast 2, 5, 10-Year Plan. The plan was created by using staff and stakeholders feedback to identify the needs of the district. A Board Work Session is scheduled for February 9th, prior to the regular Board meeting, when architect Eileen Korth will present the recommended renovated design.

B. Deerfield Steamer

The new steamer for the Deerfield Elementary kitchen, which was approved for purchase at the October Board meeting, has been delivered, installed, and is now operating.

2. New Business

C. Director of Operations Monthly Report – January 2026

Mr. Steinbeck shared a Director of Operations report. The report is attached to the agenda for viewing.

D. Shipping Containers

SGH Concepts delivered three shipping containers to district grounds to store supplies for repairing hail-damaged Kalwall skylights at Arbor Park Elementary. Alicap, the district's insurance company, has covered the cost of the repairs totaling \$400,000. Supplies were purchased last year to avoid rising prices on these products. Mr. Steinbeck has placed the containers in a lot next to the BCAT Building.

E. Blair High School Art Department

High School Art Teacher Kari Schueth is requesting replacement of four nonworking VL Lite pottery wheels whose circuit board have failed and replacement for the boards is about \$400 each and the wheels are several years old. She provided cost replacements, and the committee reviewed options and agreed that upgrading to the LV Whisper model is preferable for classroom use because it offers more power, better handling of heavier centers and larger clay volumes, and greater durability under heavy use.

The committee approved purchasing LV Whisper wheels despite a higher price: the LV Whisper costs \$1,829.95 per wheel, roughly \$725 more than the L Lite equivalent.

F. Craftsman Window Coverings

On Monday, January 19th, Mr. Steinbeck had Craftsman Window Coverings install blinds at the High School (BHS), South Early Childhood Center (SECC), Deerfield Elementary (DF) and Otte

Middle School (OMS). The installation work at OMS replaced a broken classroom shade, DF received a new blind for a main office window, BHS blinds were installed for interior security to prevent visibility from hallways, and the blinds at SECC were installed to block views into the library. Some of the windows were treated with tint and others with blinds for security purposes.

G. Next Scheduled BG&T Committee Meeting

Monday, February 23, 2026, at 12:00pm.

3. Adjournment

H. The meeting adjourned at 12:50 p.m.

Finance Committee Meeting Minutes

Wednesday, February 4, 2026

Call to Order at 12:00pm

Central Office

Committee Members Present: Courtney Tabor (Zoom)(Chair), Kari Loseke, and Bob Schoby

Also Present: Dr. Don Johnson, Tom Shearer, Melaini Sturm, Leon Haith, Scott Macholan, and Angie Conety

1. Old Business

A. Nannen Physical Therapy Contract Extension Proposal

The district is in a contract with Nannen Physical Therapy for \$250,000 a year since 2023-24 to provide Physical Therapy & Occupational Therapy Services. It's a 5-year agreement that runs through July 31, 2028, but only the 2023-24 and the 2024-25 contract years were at the fixed \$250,000 amount. Nannen is proposing an increase to the contract for \$280,000 a year, payable monthly effective January 2026. The reason for the proposal is to give current Occupational Therapist and Physical Therapist employees a 2.9% raise and assist with the rising cost of health insurance. Although the contract required fee increase proposals to be submitted no later than 14 days before a new school year, the committee supported the addendum to the agreement since the community partnership has been good for the district and offers stability and continuity for the students.

The Director of Student Services will add the timeline to their schedule so fee proposals can be met within the timeframe of the contract in the future.

A motion may be brought at the February 9, 2026, Board of Education meeting **to approve the amended contract agreement with Nannen Physical Therapy effective January 2026 as presented.**

B. August 31, 2025, Audit Report and Future Auditing Services

On January 15, 2026, Michael Wyvill, an intern with the State Auditor of Public Accounts, inquired why a Single Audit Report for Federal Programs was not included with the Audit Report.

Ryan Bruns, a Partner with Dana Cole (the district auditor's), explained that the Federal Government shutdown in October delayed the release of the Single Audit Compliance Supplement, which prevented its release by the November 5th audit submission deadline. Dana Cole was given 2 options: submit the financial statement audit by the required due date and issue the Single Audit separately once the compliance supplement was released or wait to submit anything to Nebraska Department of Education (NDE) until all procedures were able to be performed. Dana Cole chose to submit the financial statement audit by the required due date and issue the Single Audit later.

The compliance supplement was later released, and Dana Cole reissued the Audit Report with an effective date of January 14, 2026. Mr. Shearer emailed both NDE and Michael Wyvill with the updated audit report on January 27, 2026.

a. Independent Auditor Services Proposal for Renewal

Mr. Shearer presented a 3-year renewal proposal from the district's current independent auditor, Dana F. Cole & Company, LLP, with proposed fees of \$18,000 for 2026-27, \$19,800 for 2027-28, and \$21,000 for 2028-29.

The committee requested the district to look for additional auditor options and report back before entering into a contract renewal with Dana F. Cole.

C. Board Audit of Finances

Mr. Shearer provided the monthly credit card statements, Amazon invoice, and facility rentals for review.

2. New Business

D. Technology Needs: Firewall Update (E-rate)

Mr. Macholan, the Director of Technology, reported that the networks firewall, estimated to be 8-9 years old, needs replaced. He has received five quotes, and is recommending Sterling, the lowest bidder for the desired Fortinet product, in the amount of \$52,813.29. The purchase is eligible for a 60% E-rate reimbursement. The committee supports his recommendation.

A motion may be brought at the February 9, 2026, Board of Education meeting **to approve the quote from Sterling, in the amount of \$52,813.19, to replace the networks firewall.**

E. Food Service Software

On January 22, 2026, Mr. Shearer, Mr. Macholan, & Becca Stambaugh, Taher's Food Service Director, sat through a demonstration with Ray Sturm, Heartland School Solutions sales representative, to review Heartland's cloud-based food service product Mosaic. Heartland owns both Nutrikids, the district's current product hosted on a district server, and Mosaic. Mosaic would integrate with the current software MySchoolBucks and MySchoolApps for online payments and free/reduced applications.

Mr. Shearer waited until the Student Information System decision was finalized, since the two systems need to work together. Both Mr. Shearer & Mr. Macholan believe Mosaic would be an immediate upgrade over Nutrikids. Mr. Sturm recommends going live before the end of the 2025-26 school year.

The district would use the next fiscal year or two to let the other software conversions, Synergy and Software Unlimited, settle and then to evaluate Mosaic as a long-term solution. The cost for Mosaic is \$8,205 for the first year (which includes a \$2,999 one-time go-live fee) and will have an annual fee of \$6,125 and will be paid out of the Lunch Fund account.

A motion may be brought at the February 9, 2026, Board of Education meeting **to approve the quote from Heartland School Solutions, in the amount of \$8,205, for their cloud-based food service product Mosaic.**

F. Quote: 2026 Chevrolet Truck Suburban and Transportation Discussion

In November, Tyler Siecke the Director of transportation, was asked during the BG&T Committee meeting to obtain a quote for a Suburban. He has since received a quote for a 2026 Sterling Gray eight-passenger. The request originated because the district's small-vehicle fleet is heavily used on routes and a replacement or additional vehicle is needed for Suburban 0 (zero), a 2007 seven-passenger vehicle with heavy miles. Mr. Siecke would like to hold onto Suburban 0 and just use an existing Suburban as the primary back up.

Also, Mr. Siecke believes that if the district continues to maintains all current routes, at least one new bus will be necessary to ensure a dependable spare bus is always available. Presently, the district operates route buses, four activity buses used in the evenings, and the aging spares are corroding and beginning to fail mechanically. Discussion to order a new bus will be held at the next BG&T Committee meeting.

A motion may be brought at the February 9, 2026, Board of Education meeting **to approve the purchase of a 2026 Chevrolet Truck Suburban from Sid Dillon in the amount of \$68,761 to be paid out of the Savings Depreciation account.**

G. Personalized District Services Funds at ESU#3

Mr. Shearer shared the recent Personalized District Service Funds (PDSF) statement held for Blair Community Schools at Educational Service Unit No. 3 (ESU#3). He planned to use those funds to pay for the Software Unlimited accounting software approved by the Board in January. However, the district has most of those funds earmarked to be used for Early Childhood Coaching services. Therefore, the additional Software Unlimited costs will exceed the PDSF, requiring the district to reimburse ESU#3 for the overage. The Software Unlimited purchase will adversely affect Blair's budget once the district pays ESU#3 for the overage. Accounting software had not been a budgeted expense for Blair Community Schools because ESU#3's General Fund paid for the Efinance software that was supported by the consortium.

Mr. Shearer is hopeful that by having ESU#3 pay for Software Unlimited now, the cost will eventually not impact Blair's budget. The expectation is once Blair's Efinance expense is removed from ESU#3's General Fund, Blair would receive additional PDSF.

Mr. Shearer noted Blair is probably in the same situation changing from NebSIS/SIMS to Synergy. Synergy will need to be paid either directly by Blair Community Schools or use the PDSF at ESU#3 versus NebSIS/SIMS supported by the ESU#3 consortium and paid out of the ESU#3's General Fund.

H. Labor Negotiations – Array Settlement Updates and Negotiated Agreement Draft

Mr. Shearer shared an update on how other school districts within our array have settled their negotiations for the 2026-27 school year.

I. Budget Timeline

Mr. Shearer presented a proposed Budget Timeline for the 2026-27 Budget, outlining dates for the budgeting process.

J. Monthly Financials – January 2026

Mr. Shearer provided the financial recap of the monthly financials to the committee.

K. Next Scheduled Finance Committee Meeting

Wednesday, March 4, 2026, at 12:00pm.

3. Adjournment

The meeting was adjourned at 1:56pm.

Addendum to the Contract for Occupational and Physical Therapy Services

THIS IS AN ADDENDUM TO THE CONTRACT made between Nannen’s Physical Therapy Clinic (“Nannen”) and Blair Community Schools (“BCS”) completed on August 21, 2023. The purpose of this contract is for the procurement of professional occupational and physical therapy services for the 2023-2028 school years. This addendum to the contract shall become effective as of January 1, 2026, and ends July 31, 2028.

The following additional terms have been agreed upon by the parties:

2. Compensation.

- a. BCS will pay Nannen the total annual sum of \$250,000.00 for services rendered by Nannen during the 2023-2024 school year and 2024-2025 school years. Effective January 2026 and through the remainder of 2025-2026 school year, the total annual sum shall increase to \$280,000.00. Thereafter, no later than fourteen (14) days prior to the start of each subsequent school year, the parties shall agree upon an annual sum which in no event shall be less than \$280,000.00. Such payments from BCS to Nannen shall be made in equal installments by the 25th day of each month, beginning in August, 2023 and ending in July, 2028.
- b. If there is any dispute regarding the services provided by Nannen, the parties agree to meet in-person to address any concerns.

Blair Community Schools By: _____ Title: _____ Dated: _____	Nannen’s Physical Therapy Clinic By: _____ Title: _____ Dated: _____
--	---

Contract for Occupational and Physical Therapy Services

THIS CONTRACT is made between Nannen's Physical Therapy Clinic ("Nannen") and Blair Community Schools ("BCS"). The purpose of this contract is for the procurement of professional occupational and physical therapy services for the 2023-2028 school years. This contract will become effective as of August 1, 2023, and end July 31, 2028 (the "Term").

The following terms have been agreed upon by the parties:

1. Services.

- a. Nannen agrees to provide education related occupational and physical therapy services in accordance with Nebraska Department of Education 92 NAC 51, 92 NAC 52, and other Regulations and Standards for Special Education Programs. The level of services will be determined by BCS and communicated to Nannen.
- b. Education related occupational and physical therapy services will be provided to children at BCS on a direct and consultative basis.
- c. Nannen will provide the evaluation materials necessary to conduct occupational and physical therapy services. Any required, additional equipment for students will be purchased by BCS.
- d. Nannen will provide fully licensed and certified Occupational/Physical Therapists with malpractice insurance and will not hold BCS responsible for this coverage.

2. Compensation.

- a. BCS will pay Nannen the total annual sum of \$250,000.00 for services rendered by Nannen during the 2023-2024 and 2024 -2025 school years. Thereafter, no later than fourteen (14) days prior to the start of each subsequent school year during the Term, the parties shall agree upon an annual sum for services which in no event shall be less than \$250,000.00. Such payments from BCS to Nannen shall be made in equal installments by the 25th day of each month, beginning in August, 2023 and ending in July, 2028 .
- b. If there is any dispute regarding the services provided by Nannen, the parties agree to meet in-person to address any concerns.

3. Termination. This contract may be terminated by either party immediately upon written notice to the other party if such party materially breaches this contract and has not cured such breach within thirty (30) days from the date of such notice . If this contract is terminated prior to July 31, 2028 , BCS shall only be obligated to pay to Nannen the proportionate amount of services actually rendered to BCS.

4. Independent Contractor Status. Nannen, and all of its employees, is an independent contractor and not an employee of BCS. Nannen and BCS agree to the following customary practices for an independent contractor relationship, provided that the services are provided in a manner which meets the reasonable expectations of BCS.

- a. Nannen has the right to perform services for other customers during the term of this contract.

- b. Nannen has the sole right to control and direct the means, manner and method by which the services required by this contract will be performed.
 - c. BCS shall not require Nannen or its employees to devote its efforts exclusively for the benefit of BCS.
 - d. Neither Nannen nor its employees are eligible to participate in any employee pension, health, vacation pay, sick pay or other fringe benefit plan of BCS.
 - e. Neither party shall have the power to represent or bind the other party.
5. Taxes. Nannen shall pay all income taxes and FICA (Social Security and Medicare taxes) for its employees incurred while performing services under this contract. BCS will not:
- a. Withhold FICA from any payments to Nannen or make FICA payments on Nannen's behalf;
 - b. Make state or federal unemployment compensation contributions on Nannen's behalf, or
 - c. Withhold state or federal income tax from Nannen's payments.
- Nannen shall indemnify and hold BCS harmless from any responsibility for the foregoing.
6. Criminal Background Checks. Nannen represents and warrants that all of its employees, agents, vendors, contractors, subcontractors, volunteers, or consultants performing or providing any services or activities on any school site will have passed a criminal background check screening or re-screening in accordance with BCS' internal policies and directives (to the extent the same have been provided to Nannen), and any requirements of the Fair Credit Reporting Act, or other laws. Nannen shall issue a photo ID badge approved by BCS to those approved to perform such services or activities. Nannen shall immediately notify BCS in writing of any known arrests or violation of BCS' internal policies and directives (to the extent the same have been provided to Nannen) in regard to an offense by an employee, agent, vendor, subcontractor or consultant performing services to any portion of any school under or pursuant to this contract. Access privileges to any portion of the school shall be considered revoked and any photo ID badge for the offender shall be surrendered to the school administrator within 24 hours of notice of a criminal offense. Nannen shall enforce and ensure compliance with this provision at its expense and specifically agrees to indemnify and hold BCS harmless from all claims by third parties for any injury or damage caused by the negligent acts or omissions of its employees, agents, vendors, subcontractors or consultants performing services pursuant to this contract, or its failure to comply with this provision. Failure to comply shall be immediate grounds for termination of this contract. Nannen shall provide documentation of compliance to BCS on request.
7. Liability and Indemnity. Nannen agrees to assume complete liability for all damages or injury to persons or property caused by the negligent acts or omissions of its employees, agents, vendors, subcontractors or consultants performing services pursuant to this contract . Neither BCS nor any of its employees shall have any responsibility or liability for any damage or loss to person or any property brought onto or placed in the school or any of its employees, agents, vendors, contractors, subcontractors, volunteers or consultants, or any other person or entity performing services or activities on any school site under or pursuant

to this contract except to the extent such damage arises from the negligence or willful misconduct of BCS or its employees. Nannen further agrees to indemnify and hold BCS harmless from any and all liabilities, claims, or causes of action, whether relating to person or property, known or unknown, including costs and attorney fees that may arise from the negligent performance of any of the services or activities of Nannen under or in the performance of this contract. BCS, as a political subdivision, does not waive any governmental immunities or privileges.

8. Verification of Immigration Status. Nannen agrees to use the federal immigration verification system to determine the work eligibility status of new employees physically performing services pursuant to this contract.
9. Venue. This contract shall be interpreted under the laws of the State of Nebraska.

Blair Community Schools	Nannen's Physical Therapy Clinic
By: <u>Kari Losike</u>	By: <u>[Signature]</u>
Title: <u>President</u>	Title: <u>Director / Owner</u>
Dated: <u>8/21/2023</u>	Dated: <u>8/20/2023</u>

BCS PT & OT Expense for NPT	1 person	
Salary 85,500 + Taxes NPT pays		94,875.12
Retirement Match		3,419.76
License Fee		133
Con Ed expense		1,000.00
NPT Health Ins cost		20,400.00
ADP Cost		600.00
Long Term Disability		319.20
HPSO (Professional Liability)		765.85
Worker's Compensation		857.14
Current Total for 1 employee		122,370.07
Current COST for PT and OT		244740.14

Projected with raise		
Salary 88,000+ taxes		99549.36
Retirement		3,550
License Fee		133
Con Ed expense		1000
NPT Health Ins Cost		27,600
ADP Cost		600
LTD		350
HPSO		850
Workers Compensation		925
Projected Total for 1 employee		134,557.36
Projected COST for PT and OT		269114.72

Projected Cost for 2 Employees		270,000.00
NPT Admin fee		10,000
BCS Pays Mileage		
2026 Total		280,000.00

2027 Total	280,000 + increased cost of health insurance (won't know until premiums come out)
2028 Total	2027 cost + increased cost of health insurance (won't know until premiums come out) + 4,000 (estimated raise and tax burden on NPT for 2 employees)
2029 Total	2028 Total + increased cost of health insurance from 2028
2030 Total	2029 Total + increased cost of health insurance from 2029 + 4000 (estimated raise and tax burden on NPT for 2 employees)

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1

BLAIR COMMUNITY SCHOOLS

BLAIR, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
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WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
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**DANA F. COLE
& COMPANY_{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington County School District No. 1
Blair Community Schools
Blair, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic

financial statements. The supplementary information on pages 27 - 47 and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 27 - 30 and the schedule of expenditures of federal awards on pages 24 - 26 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 27 - 30 and the schedule of expenditures of federal awards on pages 24 - 26 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 31 - 47 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 4, 2025, on our consideration of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 4, 2025, except for our report
on the Schedule of Expenditures of
Federal Awards for which the date is
January 14, 2026

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

		<u>Program Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Total Governmental Activities</u>
FUNCTIONS/PROGRAMS	Disbursements			
Governmental activities				
Instruction	18,562,626	56,500	4,658,747	(13,847,379)
Student support services	2,740,562	500,850		(2,239,712)
Instructional support	1,115,380			(1,115,380)
General administration	2,145,661			(2,145,661)
Central and business services	421,824			(421,824)
Operation and maintenance of plant	2,683,599			(2,683,599)
Student transportation	650,448		110,152	(540,296)
State programs	16,345			(16,345)
Nutrition Program	1,238,801	548,376	352,310	(338,115)
Capital outlay	2,218,275			(2,218,275)
Debt service				
Principal	1,715,000			(1,715,000)
Interest	265,614			(265,614)
Other expenses	800			(800)
Total governmental activities	<u>33,774,935</u>	<u>1,105,726</u>	<u>5,121,209</u>	<u>(27,548,000)</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
General receipts			
Taxes			
Property taxes - general purpose			11,615,261
Property taxes - debt service			1,595,993
Carline tax			6,505
Public power district sales tax			317,485
Motor vehicle taxes			1,962,358
Interest and penalties on taxes			43,496
Student fees			234,789
County fines and license fees			170,387
State aid			3,591,273
Other state and federal receipts			8,514,193
Interest			414,759
Other receipts			490,079
Total general receipts			28,956,578
Change in net position resulting from receipts and disbursements			1,408,578
NET POSITION, beginning of year			19,868,586
NET POSITION, end of year			21,277,164

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
ASSETS			
Cash and cash equivalents			18,022,166
Cash at county treasurer			<u>3,254,998</u>
TOTAL ASSETS			<u><u>21,277,164</u></u>
NET POSITION			
Restricted for			
Debt services			972,912
Capital projects			4,587,394
Nutrition Program			812,551
Unrestricted			<u>14,904,307</u>
TOTAL NET POSITION			<u><u>21,277,164</u></u>

See accompanying notes to financial statements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds			Total Governmental Funds
	General Fund	Special Building Fund	Other Governmental Funds	
RECEIPTS				
Taxes				
Property taxes - general purpose	10,453,163	1,162,092	6	11,615,261
Property taxes - debt service			1,595,993	1,595,993
Carline tax	5,369	540	596	6,505
Public power district sales tax	262,105	26,328	29,052	317,485
Motor vehicle taxes	1,954,493	7,865		1,962,358
Interest and penalties on taxes	38,743		4,753	43,496
Tuition	56,500			56,500
Community service activities	2,100			2,100
Rental of school equipment and facilities	6,350			6,350
Local license fees and fines	6,830			6,830
Contributions and donations	4,693			4,693
Police court fines	1,400			1,400
Categorical grants from corporations and other private interests	26,432			26,432
Refund of prior year's expenditures	8,548			8,548
Other local receipts	20		39,383	39,403
Student fees			234,789	234,789
Student activities			500,850	500,850
County fines and license fees	161,987		8,400	170,387
State receipts	14,135,778	666,920	230,320	15,033,018
Federal receipts	1,845,079		348,578	2,193,657
Nutrition Program receipts			548,376	548,376
Interest income	315,173	95,630	3,956	414,759
Other nonrevenue receipts	39,637	354,686		394,323
Total receipts	29,324,400	2,314,061	3,545,052	35,183,513

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other	Total
	General Fund	Special Building Fund	Governmental Funds	Governmental Funds
DISBURSEMENTS				
Instruction	18,554,226		8,400	18,562,626
Student support services	1,894,305		846,257	2,740,562
Instructional support	1,115,380			1,115,380
General administration	2,145,661			2,145,661
Central and business services	421,824			421,824
Operation and maintenance of plant	2,683,599			2,683,599
Student transportation	650,448			650,448
Other programs	16,345			16,345
Capital outlay	1,272,755	945,520		2,218,275
Nutrition Program			1,238,801	1,238,801
Debt service				
Principal			1,715,000	1,715,000
Interest			265,614	265,614
Other expenses			800	800
Total disbursements	<u>28,754,543</u>	<u>945,520</u>	<u>4,074,872</u>	<u>33,774,935</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	569,857	1,368,541	(529,820)	1,408,578
OTHER FINANCING SOURCES (USES)				
Transfers in			80,000	80,000
Transfers out	(80,000)			(80,000)
Total other financing sources (uses)	<u>(80,000)</u>	<u></u>	<u>80,000</u>	<u></u>
NET CHANGE IN FUND BALANCES	489,857	1,368,541	(449,820)	1,408,578
FUND BALANCES, beginning of year	<u>13,902,810</u>	<u>3,218,853</u>	<u>2,746,923</u>	<u>19,868,586</u>
FUND BALANCES, end of year	<u>14,392,667</u>	<u>4,587,394</u>	<u>2,297,103</u>	<u>21,277,164</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other	Total
	General	Special	Governmental	Governmental
	Fund	Building	Funds	Funds
		Fund		
ASSETS				
ASSETS				
Cash and cash equivalents	12,301,893	4,395,528	1,324,745	18,022,166
County treasurer's balances	2,090,774	191,866	972,358	3,254,998
TOTAL ASSETS	14,392,667	4,587,394	2,297,103	21,277,164
LIABILITIES AND FUND BALANCES				
LIABILITIES				
FUND BALANCES				
Restricted for				
Debt services			972,912	972,912
Capital projects		4,587,394		4,587,394
School Nutrition			812,551	812,551
Assigned for				
Capital projects	2,270,577			2,270,577
Employee benefits	2,534			2,534
Subsequent year's budget	3,805,128			3,805,128
Committed			511,640	511,640
Unassigned	8,314,428			8,314,428
Total fund balances	14,392,667	4,587,394	2,297,103	21,277,164
TOTAL LIABILITIES AND FUND BALANCES	14,392,667	4,587,394	2,297,103	21,277,164

See accompanying notes to financial statements.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska (the District).

Reporting Entity

Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the Government 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 the following components: restricted and unrestricted.

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

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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

Basic Financial Statements - Fund Financial Statements

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

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund the receipt as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit 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 improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

The District reports the following nonmajor governmental funds:

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund 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 District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

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

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per \$100 of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

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. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Student Fee Fund - The Student Fee Fund is established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

Basis of Accounting

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

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

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

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

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in the following components:

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

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

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

This classification includes the residual fund balance for the General Fund.

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

Compensated Absences

Vacation and sick leave are recorded when paid. Certified employees who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at the substitute teacher's daily pay rate for up to a maximum of 45 days. All other employees can accrue up to a maximum of 30 days for sick leave, however, there

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

is no payment for unused sick leave. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2025, as all vacation earned during the year must be used by August 31 with no carryover.

Use of Estimates

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

Leases

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

Subscription-based Information Technology Arrangements

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	<u>18,022,166</u>
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Custodial Credit Risk - Deposits

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

Investments

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

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

NOTE 3. RETIREMENT PLAN

Plan Description

Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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

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

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

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$1,548,489.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$17,038,160. Total covered payroll was \$16,126,422. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2025, consisted of the following:

In July 2020, the District issued General Obligation Refunding Bonds, Series 2020, for \$6,540,000. This issue was a complete current refunding of the Series 2015 Bonds. The bonds mature in June 2028 and require semiannual interest payments ranging from 0.80% - 1.30%. The bonds are being retired by tax levy through the Bond Fund. The balance at August 31, 2025, was \$2,510,000.

In September 2020, the District issued General Obligation Refunding Bonds, Series 2020, for \$16,955,000. This issue was a complete current refunding of Series 2016 and 2017 Bonds. The bonds mature in July 2037, and require semiannual interest payments ranging from 0.30% - 2.11%. The bonds are being retired by tax levy through the Bond Fund. The balance at August 31, 2025, was \$13,135,000.

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

Total long-term debt payable, September 1, 2024	17,360,000
Bond payments	<u>(1,715,000)</u>
Total long-term debt payable, August 31, 2025	<u>15,645,000</u>
Interest paid during the fiscal year	<u>265,612</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

The principal and interest maturities are as follows:

Years Ending August 31,	Principal	Interest	Total
2026	1,730,000	250,906	1,980,906
2027	1,745,000	232,820	1,977,820
2028	1,760,000	212,560	1,972,560
2029	1,115,000	188,906	1,303,906
2030	1,105,000	172,360	1,277,360
2031 - 2035	5,800,000	579,356	6,379,356
2036 - 2040	2,390,000	74,540	2,464,540
	<u>15,645,000</u>	<u>1,711,448</u>	<u>17,356,448</u>

NOTE 5. OTHER LEASE COMMITMENTS

The District has a lease agreement for a copier and computers, the copiers requires monthly payments of \$2,163 for five years and ends in July 2027. The computers require an initial lease payment of \$97,800 and a subsequent payment of \$64,000 and ends in August 2025. In August 2024 the District entered into a lease with IXL Learning for use of their online learning services and requires yearly payments of \$21,724. This lease ends in 2026.

Future lease payments under this agreement as of August 31, 2025, are as follows:

Years Ending August 31,	
2026	47,680
2027	<u>21,360</u>
	<u>69,040</u>

NOTE 6. FEDERAL AWARD PROGRAMS

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

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. RISK MANAGEMENT

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

NOTE 8. INTERFUND ACTIVITY

Interfund transfers for the year ended August 31, 2025, consisted of the following:

General Fund to the Activities Fund for support	<u>80,000</u>
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NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 4, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services			
Medicaid Cluster Medicaid in Administration	89-009	93.778	<u>11,543</u>
<u>U.S. Department of Education</u>			
Special Education Cluster (IDEA)			
Passed through Nebraska Department of			
IDEA base enrollment/poverty	25-6408-00-03-089-0001	84.027	470,185
IDEA preschool (619) base allocation	25-6406-00-03-089-0001	84.173	12,468
IDEA Proportionate Share	25-6412-00-03-089-0001	84.027	<u>7,999</u>
Total Special Education Cluster (IDEA)			<u>490,652</u>
Passed through Nebraska Department of Education			
Title I, Part A	25-6200-00-03-089-0001	84.010	259,956
Title III, Part A	25-6925-00-03-089-0001	84.365	1,352
Carl Perkins	25-6700-00-03-089-0001	84.048	<u>20,643</u>
Total U.S. Department of Education			<u>772,603</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster Passed through Nebraska Department of Education			
School Breakfast Program		10.553	32,147
National School Nutrition Program		10.555	313,194
Special Milk Program		10.556	3,237
Passed through Nebraska Department of Social Services			
Food Distribution Program	890001	10.555	<u>50,010</u>
Total U.S. Department of Agriculture/ Child Nutrition Cluster			<u>398,588</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>1,182,734</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2025

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, under programs of the federal government for the year ended August 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified cash basis of accounting.

NOTE 3. SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, provided no federal awards to subrecipients.

NOTE 4. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	10,453,163				10,453,163
Carline tax	5,369				5,369
Public power district sales tax	262,105				262,105
Motor vehicle taxes	1,954,493				1,954,493
Interest and penalties on taxes	38,743				38,743
Tuition	56,500				56,500
Interest	251,186	63,983	4		315,173
Community service activities	2,100				2,100
Rental of school equipment and facilities	6,350				6,350
Local license fees and fines	6,830				6,830
Contributions and donations	4,693				4,693
Police court fines	1,400				1,400
Categorical grants from corporations and other private interests	26,432				26,432
Refund of prior year's expenditures	8,548				8,548
Other local receipts	20				20
County fines and license fees	161,987				161,987
State receipts	14,135,778				14,135,778
Federal receipts	1,845,079				1,845,079
Other nonrevenue receipts	39,637				39,637
Total receipts	<u>29,260,413</u>	<u>63,983</u>	<u>4</u>	<u> </u>	<u>29,324,400</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Instruction	18,136,582		1,730	415,914	18,554,226
Student support services	1,974,305			(80,000)	1,894,305
Instructional support	1,115,380				1,115,380
General administration	2,145,661				2,145,661
Central and business services	421,824				421,824
Operation and maintenance of plant	2,828,599			(145,000)	2,683,599
Student transportation	900,448			(250,000)	650,448
Other programs	16,345				16,345
State programs	207,894			(207,894)	
Federal programs	773,020			(773,020)	
Capital outlay		<u>1,272,755</u>			<u>1,272,755</u>
Total disbursements	<u>28,520,058</u>	<u>1,272,755</u>	<u>1,730</u>	<u>(1,040,000)</u>	<u>28,754,543</u>
OTHER FINANCING SOURCES (USES)					
Transfers	<u>(80,000)</u>	<u>1,040,000</u>		<u>(1,040,000)</u>	<u>(80,000)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	660,355	(168,772)	(1,726)		489,857
FUND BALANCE, beginning of year	<u>11,459,201</u>	<u>2,439,349</u>	<u>4,260</u>		<u>13,902,810</u>
FUND BALANCE, end of year	<u><u>12,119,556</u></u>	<u><u>2,270,577</u></u>	<u><u>2,534</u></u>		<u><u>14,392,667</u></u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 NONMAJOR FUNDS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund	Total Governmental Funds
RECEIPTS							
Taxes							
Property taxes - general purpose				6			6
Property taxes - debt service			1,595,993				1,595,993
Carline tax			596				596
Public power district sales tax			29,052				29,052
Interest and penalties on taxes			4,747	6			4,753
County fines and license fees					8,400		8,400
Interest income	302	1,100	2,553	1			3,956
Other local receipts	39,383						39,383
Nutrition Program receipts		548,376					548,376
Student fees						234,789	234,789
Student activities	500,850						500,850
State receipts		3,732	226,588				230,320
Federal receipts		348,578					348,578
Total receipts	<u>540,535</u>	<u>901,786</u>	<u>1,859,529</u>	<u>13</u>	<u>8,400</u>	<u>234,789</u>	<u>3,545,052</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 NONMAJOR FUNDS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Student Fee Fund	Total Governmental Funds
DISBURSEMENTS							
Instruction					8,400		8,400
Student support services	630,135					216,122	846,257
Nutrition Program		1,238,801					1,238,801
Debt service							
Principal			1,715,000				1,715,000
Interest			265,614				265,614
Other expenses			800				800
Total disbursements	<u>630,135</u>	<u>1,238,801</u>	<u>1,981,414</u>	<u> </u>	<u>8,400</u>	<u>216,122</u>	<u>4,074,872</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(89,600)	(337,015)	(121,885)	13		18,667	(529,820)
OTHER FINANCING SOURCES (USES)							
Transfers in	<u>80,000</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>80,000</u>
NET CHANGE IN FUND BALANCES	(9,600)	(337,015)	(121,885)	13		18,667	(449,820)
FUND BALANCES, beginning of year	<u>313,798</u>	<u>1,149,566</u>	<u>1,090,919</u>	<u>3,865</u>	<u> </u>	<u>188,775</u>	<u>2,746,923</u>
FUND BALANCES, end of year	<u>304,198</u>	<u>812,551</u>	<u>969,034</u>	<u>3,878</u>	<u> </u>	<u>207,442</u>	<u>2,297,103</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>11,459,201</u>
RECEIPTS		
Local sources		
Taxes		
1100	17,847,464	10,453,163
1115	5,600	5,369
1120	225,000	262,105
1125	1,775,000	1,954,493
1140	32,000	38,743
1370	50,900	56,500
1510	80,000	251,186
1800	2,000	2,100
1910		6,350
1911	7,400	6,830
1920		4,693
1921		1,400
1925		26,432
1980		8,548
1990	8,000	20
Total local sources	<u>20,033,364</u>	<u>13,077,932</u>
County sources		
2110	<u>110,000</u>	<u>161,987</u>
State sources		
3110	3,591,273	3,591,273
3120	2,670,000	2,728,431
3125	116,000	110,152
3130		461,741
3131		6,111,856
3180	42,000	37,649

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS (Continued)		
State sources (Continued)		
3500 Other state categorical programs		
3400 State apportionment	400,000	852,152
3535 High ability learners	12,000	15,771
3540 State early childhood		69,466
3541 Early childhood endowment grants	162,613	121,241
3599 Other state categorical programs		36,046
Total state sources	6,993,886	14,135,778
Federal sources		
4505 Title I, Part A: ESSA Improving Basic Programs Operated By Local Educational Agencies	262,476	379,814
4509 Title II, Part A: ESSA supporting effective instruction		96,596
4518 IDEA Part B (611) Base Allocation	490,886	470,581
4516 IDEA Preschool (619) Base/Idea Enrollment Poverty (619) Allocation		12,503
4521 IDEA Part B proportionate share		8,160
4524 Other federal non-categorical receipts		13,273
4525 Federal vocational and applied technology education (Carl Perkins)	20,643	18,451
4530 Other federal categorical receipts	13,800	
4708 Medicaid in Public Schools (MIPS)	55,000	55,816
4709 Medicaid Administrative Activities (MAAPS)	14,000	11,543
4969 Title IV, Part A		28,762
4998 Elementary and Secondary School Emergency Relief (ESSER III)	749,580	749,580
Total federal sources	1,606,385	1,845,079

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Other nonrevenue receipts		
5300 Sale of property		15,864
5301 Insurance adjustments		23,765
5690 Other nonrevenue receipts		8
		39,637
Total other nonrevenue receipts		
Total receipts	28,743,635	29,260,413
TOTAL FUNDS AVAILABLE		
		40,719,614
DISBURSEMENTS		
Instruction		
1100 Regular instruction	15,004,788	13,877,400
1150 Limited English proficiency		105,227
1160 Poverty programs		707,179
1190 Early childhood		41,842
1200 Special education programs	3,317,025	3,245,577
1291 Early childhood special education - ages 3 - 5		150,723
1292 Early childhood special education - ages 0 - 2		82
1300 Summer school		8,552
Support services - students		
2110 Attendance and social work services	971,950	47,377
2120 Guidance services		497,894
2130 Health services		259,655
2140 Psychological services		35,572
2141 Psychological services - SPED - school age	1,003,717	195,032
2142 Psychological services - SPED - age 3 - 5		48,429
2151 Speech pathology and audiology services - SPED - school age		277,568
2152 Speech pathology and audiology services - SPED - ages 3 - 5		33,564
2153 Speech pathology and audiology services - SPED - age 0 - 2		51,203
2161 Occupational therapy - related services - SPED - school age		67,626

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Support services - students (Continued)			
2162	Occupational therapy - related services - SPED - ages 3 - 5		31,594
2163	Occupational therapy - related services - SPED - age 0 - 2		31,530
2171	Physical therapy - related services - SPED - school age		58,804
2172	Physical therapy - related services - SPED - ages 3 - 5		26,752
2173	Physical therapy - related services - SPED - age 0 - 2		29,254
2181	Visually impaired - vision services - SPED - school age		122,204
2182	Visually impaired - vision services - SPED - ages 3 - 5		1,757
2183	Visually impaired - vision services - SPED - ages 0 - 2		16,746
2190	Other		141,744
Support services - instruction			
2210	Improvement of instruction	1,159,211	142,139
2211	School improvement		92
2212	Instruction and curriculum		2,188
2213	Instructional staff training		16,443
2214	Implementation of standards		1,502
2220	Library/media services		502,322
2223	Audio/visual services		12,212
2230	Instruction - related technology		375,537
2240	Academic student assessment		54,945
2290	Support services - other		8,000
Support services - general administration			
2310	Board of Education	59,608	36,221
2320	Executive administration	673,141	657,621
2330	District legal services	18,000	37,438
2410	Office of the Principal	1,437,774	1,402,788
2490	Other		11,593

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Central services			
2510	Fiscal services	455,307	394,022
2560	Public information services		16,717
2570	Personal services		5,246
2580	Administrative technology services		5,839
Operation and maintenance of plant			
2610	Operation of buildings	2,576,746	1,589,659
2620	Maintenance of buildings		688,502
2630	Care and upkeep of grounds		166,535
2640	Care and upkeep of equipment		123,812
2650	Vehicle operation and maintenance	68,483	60,188
2660	Security		84,856
2670	Safety		109,567
2680	Other		5,480
Student transportation			
2710	Vehicle operation - regular education	760,619	613,437
2712	Vehicle operation - SPED - school age	208,929	102,237
2713	Student transportation - vehicle operation - below age five SPED		80
2720	Monitoring services - regular education		71,232
2722	Monitoring services - SPED - school age		57,832
2730	Vehicle servicing and maintenance - regular education		44,029
2732	Vehicle servicing and maintenance - SPED - school age		11,601
Other programs			
3300	Community service operations		1,554
3400	Categorical grants from corporations and other private interests		14,791
State programs			
3500	Other state categorical programs		
3535	High ability learners	174,332	15,771
3540	Early childhood		62,974
3541	Early childhood endowment grants		87,116
3551	Career Education		8,147
3599	Other state categorical programs		33,886

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR END AUGUST 31, 2025

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
5000 Debt services	9,329,805	
Federal programs	774,005	
6200 Title I, Part A: ESEA/ESSA improving basic programs operated by local educational agencies		260,022
6406 IDEA preschool (619) base allocation		12,470
6408 IDEA enrollment/poverty (611) poverty allocation		470,415
6412 IDEA Part B Proportionate Share		8,001
6700 Federal vocational and applied technology education (Carl Perkins)		20,643
6925 Title III ESSA - English Language Acquisition, Language Enhancement, and Academic Achievement		1,469
8000 Transfers and other	<u>80,000</u>	<u>80,000</u>
Total disbursements	<u>38,073,440</u>	<u>28,600,058</u>
 FUND BALANCE, end of year		 <u>12,119,556</u>
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>10,028,782</u>
County treasurers		<u>2,090,774</u>
 TOTAL FUND BALANCE		 <u>12,119,556</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,439,349</u>
RECEIPTS		
Transfer - General Fund (as disbursed from the General Fund)	1,000,000	1,040,000
Interest received	<u>60,000</u>	<u>63,983</u>
Total receipts	<u>1,060,000</u>	<u>1,103,983</u>
TOTAL FUNDS AVAILABLE		<u>3,543,332</u>
DISBURSEMENTS		
Supplies		79,358
Textbooks		267,929
Capital outlay	<u>3,600,408</u>	<u>925,468</u>
Total disbursements	<u>3,600,408</u>	<u>1,272,755</u>
FUND BALANCE, end of year		<u>2,270,577</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>2,270,577</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>4,260</u>
RECEIPTS		
Interest received	<u>6</u>	<u>4</u>
TOTAL FUNDS AVAILABLE		<u>4,264</u>
DISBURSEMENTS		
Employee benefits	<u>4,266</u>	<u>1,730</u>
FUND BALANCE, end of year		<u>2,534</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>2,534</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,149,566</u>
RECEIPTS		
Sale of lunches	672,000	548,376
State reimbursement	7,500	3,732
Federal reimbursement	434,000	348,578
Interest	<u>1,400</u>	<u>1,100</u>
Total receipts	<u>1,114,900</u>	<u>901,786</u>
TOTAL FUNDS AVAILABLE		<u>2,051,352</u>
DISBURSEMENTS		
Purchased services	1,113,500	958,498
Food and supplies	25,000	47,067
Capital outlay	<u>1,081,087</u>	<u>233,236</u>
Total disbursements	<u>2,219,587</u>	<u>1,238,801</u>
FUND BALANCE, end of year		<u>812,551</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>812,551</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,090,919</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,981,613	1,595,993
Carline tax	650	596
Public power district sales tax	30,000	29,052
Interest and penalty on property taxes		4,747
Homestead exemption		51,267
Property tax credit		171,020
Pro-rate motor vehicle	4,400	4,301
Interest	2,200	2,553
Sale of bonds	<u>10,000,000</u>	
Total receipts	<u>12,018,863</u>	<u>1,859,529</u>
TOTAL FUNDS AVAILABLE		<u>2,950,448</u>
DISBURSEMENTS		
Debt service		
Principal	1,715,000	1,715,000
Interest	266,613	265,614
Other	<u>10,000,000</u>	800
Total disbursements	<u>11,981,613</u>	<u>1,981,414</u>
FUND BALANCE, end of year		<u>969,034</u>
ANALYSIS OF FUND BALANCE		
County treasurers		<u>969,034</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,218,853</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	1,796,317	1,162,092
Carline tax	900	540
Public power district sales tax	18,000	26,328
Interest and penalty on property taxes		7,865
Homestead exemption		46,473
Property tax credit		615,146
Pro-rate motor vehicle	5,700	5,301
Interest	5,700	95,630
Other local receipts		354,686
Total receipts	<u>1,826,617</u>	<u>2,314,061</u>
TOTAL FUNDS AVAILABLE		<u>5,532,914</u>
DISBURSEMENTS		
Purchased services	200,000	
Site acquisition and improvements	1,000,000	30,960
Supplies	10,000	
Capital outlay	300,000	744,363
Building acquisition and improvements	3,819,810	170,197
Total disbursements	<u>5,329,810</u>	<u>945,520</u>
FUND BALANCE, end of year		<u>4,587,394</u>

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>4,395,528</u>
County treasurers		<u>191,866</u>
TOTAL FUND BALANCE		<u><u>4,587,394</u></u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,865</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	100	6
Interest and penalties on taxes		6
Interest		<u>1</u>
Total receipts	<u>100</u>	<u>13</u>
TOTAL FUNDS AVAILABLE		<u>3,878</u>
DISBURSEMENTS	<u>3,965</u>	<u> </u>
FUND BALANCE, end of year		<u>3,878</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>554</u>
County treasurers		<u>3,324</u>
TOTAL FUND BALANCE		<u>3,878</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u> </u>
RECEIPTS		
Tuition received from other districts	75,000	
County fines and license fees	<u>25,000</u>	<u>8,400</u>
Total receipts	<u>100,000</u>	<u>8,400</u>
 TOTAL FUNDS AVAILABLE		 <u>8,400</u>
 DISBURSEMENTS		
Payroll taxes and benefits	<u>100,000</u>	<u>8,400</u>
 FUND BALANCE, end of year		 <u> </u>
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u> </u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>313,798</u>
RECEIPTS		
Activities receipts	560,000	500,850
Interest	400	302
Other local receipts	50,000	39,383
Transfers from the General Fund	60,000	80,000
Total receipts	<u>670,400</u>	<u>620,535</u>
TOTAL FUNDS AVAILABLE		<u>934,333</u>
DISBURSEMENTS		
Enterprise activities	175,000	104,923
Activities disbursements	831,511	525,212
Total disbursements	<u>1,006,511</u>	<u>630,135</u>
FUND BALANCE, end of year		<u>304,198</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>304,198</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>188,775</u>
RECEIPTS		
Extracurricular activity fees	<u>180,000</u>	<u>234,789</u>
TOTAL FUNDS AVAILABLE		<u>423,564</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>392,144</u>	<u>216,122</u>
FUND BALANCE, end of year		<u>207,442</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>207,442</u>

See accompanying notes to budgetary schedules.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Reconciliation

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

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

Net change in fund balance - financial reporting basis	
General Fund	489,857
Receipts - budgetary basis	
General Fund	29,260,413
Depreciation Fund	1,103,983
Employee Benefit Fund	4
Disbursements - budgetary basis	
General Fund	(28,600,058)
Depreciation Fund	(1,272,755)
Receipts over disbursements - budgetary basis	489,857

Transfers

The District transferred \$1,040,000 from the General Fund to the Depreciation Fund, and \$80,000 to the Activities Fund for support during the year ended August 31, 2025.



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

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

To the Board of Education
Washington County School District No. 1
Blair Community Schools
Blair, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's basic financial statements, and have issued our report thereon dated November 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over financial reporting (internal control) as a basis for designing the 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 4, 2025



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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Washington County School District No. 1
Blair Community Schools
Blair, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's major federal programs for the year ended August 31, 2025. Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska, and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Washington County School District No. 1, Blair Community Schools, Blair, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
January 14, 2026

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
 BLAIR COMMUNITY SCHOOLS
 BLAIR, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2025

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported
Noncompliance matter to the financial statements disclosed:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs:	
Material weakness identified:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR Section 200.516(a):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Identification of major programs:	
Child Nutrition Cluster:	10.553/10.555/10.556
Title I Grants to Local Educational Agencies:	84.010
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as a low-risk auditee:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2025

SECTION II. FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

WASHINGTON COUNTY SCHOOL DISTRICT NO. 1
BLAIR COMMUNITY SCHOOLS
BLAIR, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

None noted.



Blair Community Schools - Firewall

eRate 470 Number: 260006572
Due Date: January 6, 2026

SUBMITTED TO:
BLAIR COMMUNITY SCHOOLS
1326 Park Street
Blair, NE 68008

SUBMITTED BY:
STERLING COMPUTERS CORPORATION
PO Box 1995
303 Centennial Drive | North Sioux City, SD | 57049
WWW.STERLING.COM
DUNS 93-883-6541 | CAGE Code 06AP0
SAM Unique Entity ID: YZTLALWM4UC7

This data, furnished in connection with this quotation, shall not be disclosed outside the Government and shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate the proposal; provided that, if a contract is awarded to this Offeror as a result of or in connection with the submission of this data, the Government shall have the right to duplicate, use, or disclose the data to the extent provided in the contract. This restriction does not limit the Government's right to use the information contained in the data if it is obtained from another source without restriction. The data subject to the restriction is contained in sheets marked with the following legend: 'Use or disclosure of the data on this sheet is subject to the restriction on the title page of this proposal'.

December 29, 2025

Blair Community Schools
1326 Park Street
Blair, NE 68008

Attn: Scott Macholan, Director of Technology
Scott.macholan@blairschools.org

Dear Scott Macholan:

The world of Education is one of constant motion and upheaval; evolving curriculum, standards, and teaching best-practices produce periodic shifts for school districts, triggering an inevitable process of adaptation and change. Sterling's team is abreast to these changes, leveraging decades of experience to help school districts and universities procure the IT solutions they need. With an eye always toward the students and the project requirements, we work alongside educational institutions to do more with their budgets and innovate their learning environments.

Sterling has dedicated sales and services divisions with engineers who focus solely on K-12 and higher educational institutions. We provide robust and transparent technology to these customers on a daily basis. We understand the environment and are adept at reselling hardware as well as providing Networking, Client Deployment Services, and Enterprise Level Professional Services.

Our experience includes providing comprehensive client system lifecycle services for Government and Education customers. Sterling combines innovative best of breed hardware technologies with our senior project execution staff, with over 50,000 SF of Configuration, Integration and Distribution (CID) Centers, and skilled onsite engineering teams, Sterling can provide rapid installation/deinstallation services, as well as expedited technology refresh capabilities.

At Sterling, our mission is to help support *your* mission—keeping your schools running and your students safely learning. We use our proven four-step process (assess, design, implement, and manage) to modernize, customize and transform your environment.

Sterling's ERATE SPIN Number is 143048471, and our bid complies with E-Rate terms.

Very respectfully,

Bridget Winders
VP SLED/Commercial
605-242-4068
Bridget.winders@sterling.com

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1. Introduction	Error! Bookmark not defined.
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1. Introduction

As a valued-added retailer with 25 years of IT experience, Sterling actively supports the State, Local, and Education (SLED) market, offering computer hardware, software, and IT services. With top certifications and 6,600 manufacturer-partners, Sterling is able to source a broad range of technology solutions. We can address the scale and unique needs of state and municipal government agencies, colleges and universities, library systems, and K-12 school districts.

In addition to curating the right products and systems, Sterling can provide full Client, Managed and Professional Services: from warehouse processes that prepare customer equipment for convenient out-of-the-box use, to break-fix repair, imaging, asset-tagging, software-license management, and full computer-inventory refresh to engineer-driven solutions like virtualization, connectivity, cybersecurity, cloud storage, hyperconverged infrastructure, and AI implementation. Sterling also prepares IT infrastructures to support remote work, communication, and online learning.

Sterling is privileged to represent education-oriented brands such as Dell, Microsoft, Lenovo, Fortinet, HP, Apple, and NVIDIA, serving academic-market customers across the United States. We are also prepared to help clients in the busy SLED buying season, focusing our expert resources to help SLED organizations select and price out optimal IT systems for strict public budgets.

STERLING at a GLANCE

Industry-Leading Partnerships & Recognition

- Cisco/Meraki - Gold Partner/Integrator
- Fortinet - Key Solution Provider
- Ruckus - Big Dogs Partner Program, Select Solution Provider
- HPE Aruba – Authorized Partner, Service Delivery Partner
- Juniper – Authorized Federal Partner - Elite
- Palo Alto - Innovator Level Partner
- Ubiquiti – Authorized Reseller
- Extreme – Gold Partner
- Vertiv – Authorized Reseller
- APC – Schneider Electric - Authorized Reseller
- Cisco Gold and CX Partner
- Dell Technologies Federal Services Partner of the Year (2023)
- Dell Technologies Titanium Partner & Multi-Year Federal Partner of the Year (2014, 2018, 2021, 2022, 2024)
- Intel Solution Integrator Growth Partner of the Year (2024)
- NVIDIA Public Sector Partner of the Year (2024)
- VMware Federal Investment Partner of the Year (2023) & Preferred Services Partner (2022)
- SolarWinds Public Sector Excellence in Enablement (2023), Federal Partner of the Year (2022, 2024)

Proven Performance in Federal & Defense Contracting

- Recognized by Lockheed Martin, Boeing, and Northrop Grumman for supplier excellence
- Ranked in the Washington Technology Top 100 Government Contractors (2020, 2023, 2024)
- CRN Solutions Provider 500 (Top 60: 2018–2024), CRN Tech Elite 250 (2011–2024), CRN MSP 500 (Elite 150)

Security, Compliance & Operational Excellence

- ISO 9001:2015 Certified – Quality Management System
- O-TTPS v1.1.1 (ISO/IEC 20243-2018) – Ensuring supply chain integrity and mitigating counterfeit product risks
- ISO 14001 Approved – Environmental management standards
- 14% average annual revenue growth – Stable, privately funded with strong capital reserves
- Women-Owned Small Business (WOSB) & Woman Business Enterprise (WBE) Certified

We provide many different professional services in the areas of Client Services, Data Center, Security, Managed Services and Cloud. Sterling provides both Infrastructure as a Service (IaaS) and Platform as a Service (PaaS) in cooperation with one of our commercial cloud provider partners such as Amazon AWS, Verizon/Terremark, Dell, HP, and others. As such, Sterling has adopted the National Institute of Standards and Technology's (NIST) definition of IaaS as the capability provided to the consumer to provision processing, storage, networks, and other fundamental computing resources where the consumer is able to deploy and run arbitrary software, which can include operating systems and applications. The consumer does not manage or control the underlying physical infrastructure but has control over operating systems, storage, deployed applications, and possibly limited control of select networking components.

Sterling has partnerships with over 6,600 vendors across multiple industry disciplines. And our staff sits on many of our vendor's advisory boards, which allows us a voice on where our industry is heading from a technology standpoint and where our vendors should focus research money. For example, our CTO, Mr. Chris Cyr's membership on the Cisco Systems Partner Advisory Board stands as a testament to Sterling's influential role within the tech industry. Having a Sterling Officer on this board underscores the significance of Sterling's contributions to guiding the strategic trajectory of one of the globe's foremost networking entities.

Sterling has been ISO 9001:2015 certified since April 1, 2010, and undergoes a third- party surveillance and recertification audit every three years. Sterling's QMS ensures that standardized processes and procedures following ISO 9001-2015 factors are used to develop the quality control program for each contract while ensuring that our customer's requirements for the given contract are addressed. Using these established procedures and processes also enables our managers and employees to create custom performance measurement systems to meet the customer's design objectives, implementation requirements, and performance expectations. This system allows our team members to quickly identify any slip in performance, assess any new or changing risk factors, and examine the causes so that immediate corrective procedures can be instituted. Post remedy: leadership examines the problem and initiates preventive measures, further providing learning and improvement strategies.

Finally, our multi-vendor certified solution experts leverage their deep levels of experience to help design and implement your solution based on well-defined requirements and proven experience. Additionally, Sterling's Solution Center allows us to demo technologies based on newer OEM technologies or requirements and make them available to our customers with the repeatability and dependability of any cutting-edge virtual lab.



2. Red Light Display System

Show entries

FRN	FRN Name	Red Light Status
0023365372	Sterling Computers Corporation	Green Light

Showing 1 to 1 of 1 entries

[Go Back](#)

Customer Service			
Help	Frequently Asked Questions	ECC Privacy Policy	Privacy Act Statement
For assistance, please submit a help request at https://www.fcc.gov/wireless/available-support-services or call 877-480-3201 (Mon.-Fri. 8 a.m.-6 p.m. ET).			

Current Version: 3.1.0

Appendix A

Required Form for RFP Response.

TABLE 2.1: BLAIR COMMUNITY SCHOOLS			
E-Rate Eligible Services			
Description	Qty	Unit	Total
Fortinet FortiGate 601F <ul style="list-style-type: none">• FG-601F-BDL-950-60	1	\$52,079.44	\$52,079.44
Fortinet FortiConverter Service <ul style="list-style-type: none">• FC-10-0601F-189-02-12	1	\$733.85	\$733.85

I acknowledge Section 2.1 Pricing and Payment; Blair Community Schools will only accept discount on invoices; therefore, the winning vendor will file a Form 474 (Service Provider Invoice Form) to request payment of the discount amount for eligible services after billing the applicant for the non-discount share of the cost of the equipment and/or services.

Vendor Name: Sterling Computers Corporation

E-Rate Form 498 ID (SPIN): 143048471

Printed Name: Angie Sexton

Signature: 

Date Submitted: December 29, 2025



Quote No. Q-00729213
Ref. No. Blair - erate Fortinet 601F (260006572)

Date 12/29/2025
Exp. Date 1/28/2026

Sterling Account Manager

Angie Sexton
PO Box 1995
303 Centennial Drive
North Sioux City, SD 57049
(605) 242-4037
angie.sexton@sterling.com

Customer Information

Blair Public School
Scott Macholan
440 N 10th St., P.O. Box 288
Blair, NE 68008-0288
(402) 426-4941
scott.macholan@blairschools.org

Terms	FOB	Contract	Estimated Lead Time
Net 30	Destination	E-Rate	60 Business Days ARO

Line No.	QTY	Part Number	Description	Unit Price	Extension
1	1	FG-601F-BDL-950-60	FortiGate-601F Hardware plus 5 Year FortiCare Premium and FortiGuard Unified Threat Protection (UTP)	\$52,079.44	\$52,079.44
2	1	FC-10-0601F-189-02-12	FortiGate-601F 1 Year FortiConverter Service for one time configuration conversion service	\$733.85	\$733.85
TOTAL					\$52,813.29

Quotation Comments

By accepting this quote for Fortinet Products, Buyer agrees to the pass-through terms located at <https://www.fortinet.com/content/dam/fortinet/assets/legal/EULA.pdf> and <https://www.fortinet.com/content/dam/fortinet/assets/legal/Fortinet-Service-Offering-Terms.pdf>

Ask your Sterling Account Manager about our Complete Ship Services: An efficient, convenient, and secure way to receive your order.

Terms and Conditions

All products and services sold, licensed, resold, distributed, and provided (as applicable) by Sterling are subject to Sterling's Return Guidelines (located at <https://sterling.com/contact/return-information/>) and the terms and conditions (if any) imposed by the applicable Sterling Partner (the original manufacturer, seller, licensor, or provider).

CAGE: 06AP0 | DUNS: 938836541 | UEID: YZTLALWM4UC7



Heartland School Solutions
 765 Jefferson Road Suite #400
 Rochester, NY 14623
 Phone: (585) 625-5506
 Email: ray.sturm@e-hps.com

Account: Blair Community Schools
 HSS ID: 2524702-118084
 Date: 1/21/2026
 Contact: Scott Macholan
 Sales Rep: Ray Sturm
 Quote: Q-29141

Valid for 30 days from the date of this quote. It is provided for informational and/or budgetary purposes only.

Product Code	SAAS Products	Quantity	Price	Total
HSS1015	SAAS: Mosaic Cloud Front of the House	5	\$ 1,225.00	\$ 6,125.00
HSS0669A	SAAS: Discount In Family FOH	1	\$ (919.00)	\$ (919.00)
SAAS Total				\$5,206.00

Product Code	Professional Services	Quantity	Price	Total
HSS0970	PSV: Mosaic FOH Remote Go Live	1	\$ 2,999.00	\$ 2,999.00
Professional Services Total				\$2,999.00

Total:	\$8,205.00
Grand Total:	\$8,205.00

Annual Subscription

The effective start date of your Subscription begins on the first day of delivery of service which will be considered the anniversary date for the subsequent year. Annual Subscription includes all subscription enhancements and technical phone support to customers who are in good financial standing with Heartland School Solutions. Your signature on this proposal confirms that you understand this agreement.

Product Code	Subscription Products	Quantity	Price	Total
HSS1080	SUB: Mosaic Cloud Front of the House	5	\$ 1,225.00	\$ 6,125.00
Subscription Total				\$6,125.00

Support, Subscription, Warranty Total:	\$6,125.00
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Terms and Conditions

- Standard hardware product lead time is 2 weeks.
- Lead time is subject to change without notice based on product availability.
- If applicable, lead time updates will be provided.
- Prices are subject to change without notice.

Agreement between said Account and Heartland School Solutions

1. Upon agreement to proceed, Heartland School Solutions requests said Account provide an original Purchase Order and signed proposal for the purchase of the products and/or services described in this proposal.
2. The Purchase Order must include both a Bill to and Ship to address. When a valid Purchase Order is provided, there is no requirement to fill out the Address and Contact information below.
3. In lieu of a Purchase Order, this signed document may serve as the confirmation that said Account has committed the necessary funds for the purchase of the products and/or services described in this proposal.
4. In lieu of a Purchase Order, Address and Contact information must be provided below.
5. When applicable, provide a current Tax Exempt Certificate for our files, otherwise sales tax will be included on your invoice.
6. When applicable, implementation dates will be confirmed by the Heartland School Solutions Implementation Coordinator.
7. When applicable, travel expenses (air, lodging, rental car, meals, mileage, other related charges) incurred while conducting onsite services will be included on your invoice.
8. Annual Subscription: The effective start date of your Annual Subscription begins on the first day of service upon the completion of your project implementation.
9. Unless otherwise indicated, the ongoing Annual Subscription fee will be invoiced to said Account that signed this agreement.***
10. Your signature on this proposal confirms you understand the agreement.

This Proposal is subject to written acceptance by an authorized Purchaser and Heartland School Solutions. By signing this proposal you are agreeing to the terms and conditions set forth in this Proposal and the agreement(s) included with this Proposal or attached hereto and made a part hereof.

Signature _____ **Date** _____

Print Name _____ **Title** _____

*** Annual Subscription: If Annual Subscription fee is invoiced to an Account other than said Account that signed this Agreement, list the Account here.

Account Name _____

Billing Contact _____

Email _____

If no valid Purchase Order is provided, the following Account Address and Contact Information are Required.

Bill to Account Address and Contact Information

Name _____

Phone _____

Email _____

Address _____

City _____

State _____

Zip Code _____

If possible please include +4 digits

Ship to Account Address and Contact Information (Ship to Address must not be a PO Box)

Name _____

Phone _____

Email _____

Address _____

City _____

State _____

Zip Code _____

If possible please include +4 digits

SID DILLON




BUYER	CO-BUYER	Deal #:	132978
BLAIR COMMUNITY SCHOOLS 1326 PARK ST BLAIR, NE 68008-1671		Deal Type:	Retail
Cell #:	(402) 980-6500	Deal Date:	01/29/2026
Email:	tyler.siecke@blairschools.org	Print Time:	03:15pm
		Salesperson:	MATTHEW K MACKIE

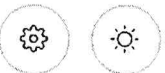
VEHICLE									
New	<input checked="" type="checkbox"/>	Stock #:	326790	Description:	2026 CHEVROLET TRUCK SUBURBAN	VIN:	1GNS6BKD3TR241710	Mileage:	1
Used	<input type="checkbox"/>								
Demo	<input type="checkbox"/>								

TRADE	

AFTERMARKETS	
MSRP:	\$ 71,190.00
Discount:	\$ 2,728.00
Sale Price:	\$ 68,462.00
Total Financed Aftermarkets:	\$ 0.00
Total Trade Allowance:	\$ 0.00
Trade Difference:	\$ 68,462.00
Doc Fee:	\$ 299.00
State & Local Taxes:	\$ 0.00
Total License and Fees:	\$ 0.00
Total Cash Price:	\$ 68,761.00
Total Trade Payoff:	\$ 0.00
Delivered Price:	\$ 68,761.00
Cash Down Payment + Deposit:	\$ 0.00
Sub Total:	\$ 68,761.00
Amount Financed:	\$ 68,761.00
Amount Financed:	\$ 68,761.00

X _____
Buyer

X  _____
Dealer



Locate Vehicle Locate Dealer Tow Lookup

Trading Partners

SID DILLON CHEVROLET-BLAIR
INC | BAC 112006

Search Criteria

VIN Details
1GNS6BKD3TR241710

*Blair Community Schools
326 790*

View Report E-Mail Customer Download

Select View: Customer Dealer Open in New Tab

VIN Details - 1GNS6BKD3TR241710

Basics Options Notes Calculator Accessories



VIN #: 1GNS6BKD3TR241710
Model Year: 2026
Make: Chevrolet
Model: Suburban / CK10906-4WD
PEG: 1LS - LS Preferred Equipment Group
Primary Color: GXD - Sterling Gray Metallic
Trim: H0U - 1WT/1LT/1SP/2LT/1FL/1LS-Cloth, Jet Black, Interior Trim
Engine: L84 - Engine: 5.3L, EcoTec3 V-8, DI, Dynamic Fuel Mgt, V V T
Transmission: MHS - 10-Speed Automatic
Estimated Time to Deliver: 2026-02-14
Event Code: 4B00 - Bayed
Event History:
Order #: FQJZV9
MSRP: \$71,190.00
Order Type: TRE - Retail Stock
Age of Inventory: 0
Stock #: 326790
Trade Pool Status: Not Available
DIP: \$68,461.58
Employee Price: \$65,150.02
Supplier Price: \$67,735.65
Total Cash Allowance: To view all incentives, use the "Look up Incentives by VIN" link.

Owning Dealer

BAC: 112006
Chevrolet: 05298

January-26

Blair Community Schools Budget Comparison Receipts

Description	Code	2025-2026				2024-2025			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Local Receipts									
Local Property Taxes	11100	\$1,805,699	\$5,272,910	\$11,424,788	46.2%	\$1,186,699	\$6,471,837	\$15,926,345	40.6%
Property Tax Interest & Penalties	11140	\$4,828	\$16,020	\$38,000	42.2%	\$5,923	\$18,327	\$32,000	57.3%
Carline Tax	11115	\$0	\$650	\$5,200	12.5%	\$0	\$526	\$5,600	9.4%
OPPD In Lieu	11120	\$0	\$516	\$260,000	0.2%	\$0	\$0	\$225,000	0.0%
Motor Vehicle Tax	11125	\$203,259	\$863,261	\$1,900,000	45.4%	\$201,125	\$819,369	\$1,775,000	46.2%
Tuition ESU#3 (PT Contract)	11315	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition Other Districts (SPED)	11323	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Summer School	11312	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Preschool	11370	\$7,793	\$49,559	\$60,000	82.6%	\$6,325	\$33,700	\$50,900	66.2%
Transportation School Districts	11423	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Transportation Private Sources	11440	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Interest	11510	\$18,138	\$113,134	\$245,000	46.2%	\$14,301	\$93,751	\$80,000	117.2%
Local License Fee	11911	\$0	\$300	\$6,800	4.4%	\$405	\$3,555	\$6,500	54.7%
Police Court Fines	11921	\$50	\$175	\$1,500	11.7%	\$150	\$525	\$900	58.3%
Community Service Fees	11800	\$0	\$0	\$0	100.0%	\$2,100	\$2,100	\$2,000	105.0%
Rentals - Facilities and Equip	11910	\$1,794	\$17,090	\$6,300	271.3%	\$0	\$0	\$5,000	0.0%
Contributions/Donations	11920	\$1,305	\$2,173	\$4,000	54.3%	\$1,326	\$3,678	\$3,000	122.6%
Grant - Corporate/Private Interest	11925	\$43,500	\$47,869	\$2,000	2393.5%	\$2,313	\$15,025	\$0	100.0%
Misc Revenue-Other School Districts	11951	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Misc Revenue-Local Government	11960	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Other Local Receipts	11990	\$0	\$0	\$0	100.0%	\$20	\$20	\$0	100.0%
Total		\$2,086,366	\$6,383,657	\$13,953,588	45.7%	\$1,420,686	\$7,462,413	\$18,112,245	41.2%
Intermediate Source									
County Fines & Licenses	12110	\$182,525	\$182,525	\$160,000	114.1%	\$161,987	\$161,987	\$110,000	147.3%
ESU #3 Receipts	12210	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$182,525	\$182,525	\$160,000	114.1%	\$161,987	\$161,987	\$110,000	147.3%
State Source									
State Aid	13110	\$372,164	\$1,860,820	\$3,721,641	50.0%	\$359,127	\$1,795,635	\$3,591,273	50.0%
Special Education	13120	\$403,363	\$805,250	\$2,728,431	29.5%	\$386,407	\$727,214	\$2,670,000	27.2%
SPED Sch Age Transportation	13125	\$0	\$0	\$110,000	0.0%	\$0	\$0	\$116,000	0.0%
Homestead Exemption	13130	\$0	\$0	\$468,000	0.0%	\$0	\$0	\$400,000	0.0%
Payments for Hi Ability	13535	\$0	\$17,194	\$15,000	114.6%	\$0	\$15,771	\$12,000	131.4%
Flex Funding: Before Age 5	13165	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Flex Funding: School Age	13166	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Pro-Rate Motor Vehicles	13180	\$0	\$3,282	\$37,700	8.7%	\$0	\$4,691	\$42,000	11.2%
State Apportionment	13400	\$583,836	\$583,836	\$639,000	91.4%	\$0	\$0	\$400,000	0.0%
Property Tax Credit	13131	\$0	\$0	\$6,150,000	0.0%	\$0	\$0	\$1,100,000	0.0%
Personal Property Tax Credit	13132	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%

January-26

Blair Community Schools Budget Comparison Receipts

Description	Code	2025-2026				2024-2025			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Education Innovation Grant	13575	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
CTE Grants	13551	\$0	\$8,147	\$8,732	93.3%	\$0	\$0	\$8,147	0.0%
State Field Trip Grant (NAC)	13590	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
NDEQ Transportation Grant	13500	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Early Childhood Grant	13540	\$0	\$9,723	\$74,116	13.1%	\$0	\$0	\$69,466	0.0%
SixPence Early Childhood Grant	13541	\$0	\$0	\$89,600	0.0%	\$0	\$36,241	\$85,000	42.6%
Other State Categorical Grants	13599	\$0	\$3,000	\$0	100.0%	\$36,046	\$36,046	\$0	100.0%
Other State Receipts	13990	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$1,359,363	\$3,291,252	\$14,042,220	23.4%	\$781,580	\$2,615,598	\$8,493,886	30.8%
Federal Sources									
IDEA Part B, Peak Grant	14418	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title I Current	14505	\$0	\$0	\$175,743	0.0%	\$0	\$185,092	\$194,722	95.1%
Title I - Accountability	14506	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title II Part A	14509	\$0	\$0	\$47,182	0.0%	\$0	\$44,263	\$51,787	85.5%
Title IV	14969	\$0	\$0	\$12,008	0.0%	\$0	\$15,795	\$12,967	121.8%
IDEA PART B (611) ARP	14421	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA PRESCHOOL (619) ARP	14422	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA BASE AGE 0-3/3-5	14512	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA 619 Ages 3-4	14516	\$0	\$12,470	\$12,459	100.1%	\$0	\$12,503	\$12,470	100.3%
IDEA Part B (611) Base Allocation	14518	\$0	\$470,415	\$447,265	105.2%	\$0	\$470,581	\$470,415	100.0%
IDEA Part B Proportionate Share	14521	\$0	\$8,001	\$9,158	87.4%	\$0	\$8,160	\$8,001	102.0%
IDEA Special Projects	14523	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
MIPS	14708	\$6,441	\$32,206	\$40,900	78.7%	\$13,006	\$20,995	\$55,000	38.2%
MEDICAID ADMIN	14709	\$800	\$2,542	\$8,500	29.9%	\$2,952	\$5,724	\$14,000	40.9%
Forest Reserve: De Soto	14707	\$0	\$0	\$0	100.0%	\$0	\$0	\$13,800	0.0%
Other Federal Non-Category Funds	14524	\$0	\$13,273	\$13,800	96.2%	\$0	\$0	\$0	100.0%
Perkins Grant	14525	\$0	\$20,643	\$18,562	111.2%	\$0	\$18,451	\$20,643	89.4%
Title III NCLB-LEP	14527	\$0	\$1,469	\$3,000	49.0%	\$0	\$0	\$3,000	0.0%
Head Start	14309	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Disaster Aid (FEMA-Covid19)	14995	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER Grant (Covid19)	14996	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER II Grant (Covid19)	14997	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER III Grant (Covid19)	14998	\$0	\$0	\$0	100.0%	\$749,580	\$749,580	\$749,580	100.0%
Other Fed Categorical	14530	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Total		\$7,241	\$561,019	\$788,577	71.1%	\$765,538	\$1,531,144	\$1,606,385	95.3%
Non Revenue Receipts									
Insurance Adjustment	15301	\$0	\$29,288	\$0	100.0%	\$0	\$0	\$0	100.0%
Transfer of Funds In	15200	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Refunds from Prior Years Expenses	11980	\$0	\$543	\$0	100.0%	\$3,914	\$7,369	\$0	100.0%

January-26

Blair Community Schools Budget Comparison Receipts

Description	Code	2025-2026				2024-2025			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Other Non-Revenue Rec	15690	\$0	\$0	\$0	100.0%	\$0	\$8	\$0	100.0%
Total		\$0	\$29,830	\$0	100.0%	\$3,914	\$7,377	\$0	0.0%
Non Program Receipts									
Sale of Property	15300	\$0	\$30,660	\$0	100.0%	\$158	\$3,176	\$0	100.0%
Total		\$0	\$30,660	\$0	100.0%	\$158	\$3,176	\$0	100.0%
GRAND TOTAL		\$3,635,494	\$10,478,943	\$28,944,385	36.2%	\$3,133,864	\$11,781,695	\$28,322,516	41.6%

Period: 5
 Month: JANUARY
 Year: 2025-2026

Receipts to be Collected	\$28,944,385	\$28,322,516
Local Property Taxes-State Budget 11101	\$45,463	\$421,119
Cash Balance Estimated on Budget	\$9,427,575	\$7,197,362
County Treasurer Balance Estimated on Budget	\$3,671,752	\$4,836,483
Total Receipts	<u><u>\$42,089,175</u></u>	<u><u>\$40,777,480</u></u>

Blair Community Schools Budget Comparison Expenditures

		2025-2026				2024-2025			
Program Name	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
201100	Regular Instruction	\$1,107,395	\$5,766,902	\$14,178,690	40.7%	\$1,088,821	\$5,688,625	\$14,209,594	40.0%
201125	Regular Instruction - FLEX	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
201150	Instruction - Limited English Programs	\$9,318	\$48,402	\$113,607	42.6%	\$9,175	\$42,469	\$56,038	75.8%
201160	Instruction - Poverty Programs	\$75,056	\$389,367	\$745,432	52.2%	\$53,178	\$283,737	\$736,949	38.5%
	Subtotal REGULAR INSTRUCTION	\$1,191,769	\$6,204,671	\$15,037,729	41.3%	\$1,151,174	\$6,014,831	\$15,002,581	40.1%
201200	Special Education	\$337,449	\$1,531,261	\$3,284,740	46.6%	\$274,251	\$1,461,622	\$3,216,914	45.4%
202141	Special Education (Psychology)	\$18,169	\$78,482	\$199,847	39.3%	\$15,805	\$85,019	\$246,443	34.5%
202151	Special Education (Speech Path)	\$18,775	\$107,799	\$301,288	35.8%	\$24,183	\$127,290	\$281,789	45.2%
202161	Special Education (Occup Therapy)	\$5,208	\$26,885	\$63,184	42.6%	\$5,208	\$31,073	\$65,123	47.7%
202171	Special Education (Physical Therapy)	\$5,419	\$26,480	\$62,850	42.1%	\$5,418	\$26,252	\$62,925	41.7%
202181	Special Education (Vision Services)	\$11,698	\$35,094	\$110,000	31.9%	\$14,053	\$40,511	\$110,000	36.8%
	Subtotal SPED - SCHOOL AGE	\$396,719	\$1,806,001	\$4,021,908	44.9%	\$338,918	\$1,771,767	\$3,983,195	44.5%
201190	Early Childhood Education	\$16,804	\$61,792	\$38,678	159.8%	\$3,337	\$24,400	\$2,206	1106.0%
201195	Early Childhood Education - FLEX	\$0	\$1,993	\$0	100.0%	\$0	\$0	\$0	100.0%
201291	Preschool - SPED - Ages 3-5	\$21,174	\$97,056	\$308,423	31.5%	\$6,456	\$97,989	\$99,911	98.1%
201292	Preschool - SPED - Ages 0-2	\$0	\$0	\$200	0.0%	\$0	\$0	\$200	0.0%
202142	Preschool - Psych - Ages 3-5	\$4,378	\$21,890	\$52,383	41.8%	\$4,059	\$20,111	\$0	100.0%
202143	Preschool - Psych - Ages 0-2	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202152	Preschool - Speech Path - Ages 3-5	\$4,791	\$13,600	\$50,420	27.0%	\$20	\$590	\$845	69.8%
202153	Preschool - Speech Path - Ages 0-2	\$10,062	\$31,542	\$51,244	61.6%	\$5,024	\$16,268	\$51,330	31.7%
202162	Preschool - Occup Therapy - Ages 3-5	\$2,604	\$13,021	\$31,270	41.6%	\$2,892	\$13,330	\$31,270	42.6%
202163	Preschool - Occup Therapy - Ages 0-2	\$2,604	\$13,128	\$31,450	41.7%	\$2,604	\$13,042	\$31,450	41.5%
202172	Preschool - Physical Therapy - Ages 3-5	\$2,604	\$13,021	\$31,325	41.6%	\$2,604	\$10,417	\$31,325	33.3%
202173	Preschool - Physical Therapy - Ages 0-2	\$2,779	\$13,460	\$31,450	42.8%	\$2,604	\$13,021	\$31,450	41.4%
202182	Preschool - Vision Services - Ages 3-5	\$1,671	\$1,671	\$14,000	11.9%	\$0	\$1,757	\$14,000	12.5%
202183	Preschool - Vision Services - Ages 0-2	\$1,671	\$8,356	\$14,000	59.7%	\$1,757	\$5,270	\$14,000	37.6%
	Subtotal PRESCHOOL (non-reimbursed)	\$71,142	\$290,529	\$654,844	44.4%	\$31,358	\$216,193	\$307,987	70.2%
202610	Operation of Plant	\$106,854	\$699,156	\$1,622,008	43.1%	\$137,892	\$716,448	\$1,598,697	44.8%
202620	Maintenance of Plant	\$69,010	\$338,449	\$647,206	52.3%	\$63,001	\$309,398	\$572,035	54.1%
202630	Grounds Maintenance	\$16,583	\$80,622	\$141,930	56.8%	\$11,351	\$57,741	\$124,205	46.5%
202640	Equipment Maintenance	\$3,085	\$7,629	\$103,114	7.4%	\$2,412	\$6,661	\$95,150	7.0%
202650	Non-Student Vehicle Maint & Purch	\$1,596	\$6,020	\$32,912	18.3%	\$937	\$4,633	\$68,483	6.8%
202660	Security	\$4,015	\$72,147	\$98,200	73.5%	\$9,325	\$63,996	\$89,200	71.7%
202670	Safety	\$3,024	\$21,883	\$102,783	21.3%	\$1,063	\$33,136	\$93,209	35.6%
202680	Operation/Maintenance of Plant-Other	\$0	\$385	\$4,800	8.0%	\$0	\$770	\$4,250	18.1%
	Subtotal MAINTENANCE COSTS	\$204,167	\$1,226,291	\$2,752,953	44.5%	\$225,982	\$1,192,782	\$2,645,229	45.1%
202710	Reg Pupil Transportation-Operating	\$40,418	\$201,371	\$627,072	32.1%	\$40,890	\$189,524	\$598,272	31.7%
202712	SPED Transportation-Operating	\$23,640	\$68,729	\$118,219	58.1%	\$12,023	\$48,185	\$114,604	42.0%
202713	SPED Transport-Preschool-Operating	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202720	Reg Pupil Transportation-Monitoring	\$5,831	\$29,964	\$75,927	39.5%	\$5,425	\$29,540	\$70,957	41.6%
202722	SPED Transportation-Monitoring	\$5,260	\$26,905	\$67,231	40.0%	\$5,890	\$30,542	\$62,332	49.0%
202730	Reg Pupil Transportation-Maintenance	\$6,365	\$58,307	\$93,353	62.5%	\$3,205	\$51,472	\$90,889	56.6%
202732	SPED Transportation-Maintenance	\$0	\$18,640	\$29,585	63.0%	\$707	\$20,648	\$31,993	64.5%
202790	Reg Pupil Transportation-Other	\$639	\$767	\$0	100.0%	\$32	\$160	\$500	32.0%

Blair Community Schools Budget Comparison Expenditures

		2025-2026				2024-2025			
Program Name	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
202792	SPED Transportation-Other	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202793	SPED Transportation-Other Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	Subtotal STUDENT TRANSPORTATION	\$82,154	\$404,683	\$1,011,386	40.0%	\$68,171	\$370,070	\$969,548	38.2%
202110	Attendance & Social Work Services	\$4,119	\$20,594	\$49,438	41.7%	\$3,956	\$19,779	\$47,488	41.7%
202120	Guidance Services	\$42,500	\$215,593	\$507,704	42.5%	\$40,217	\$208,629	\$491,571	42.4%
202130	Health Services	\$24,782	\$136,181	\$267,557	50.9%	\$23,333	\$122,524	\$264,946	46.2%
202140	Psych Services	\$8,462	\$22,910	\$32,000	71.6%	\$7,699	\$22,749	\$28,000	81.2%
202190	Other Pupil Supp Services	\$11,223	\$44,887	\$98,550	45.5%	\$11,251	\$57,397	\$171,712	33.4%
202210	Improvement of Instruction	\$14,287	\$61,096	\$158,822	38.5%	\$14,167	\$52,007	\$142,329	36.5%
202212	Curriculum & Assessment	\$5,922	\$7,877	\$6,119	128.7%	\$0	\$854	\$22,037	3.9%
202213	Instructional Staff Training/Development	\$172	\$4,716	\$36,019	13.1%	\$3,528	\$8,350	\$43,749	19.1%
202211	School Improvement	\$0	\$0	\$1,610	0.0%	\$0	\$92	\$0	100.0%
202214	Implementation of Standards	\$0	\$642	\$4,632	13.9%	\$0	\$50	\$5,249	0.9%
202220	Library Services	\$39,606	\$227,123	\$535,099	42.4%	\$44,868	\$226,495	\$546,750	41.4%
202230	Instruction-Related Technology	\$15,447	\$92,385	\$359,144	25.7%	\$23,969	\$89,864	\$316,644	28.4%
202223	Audio-Visual Services	\$650	\$5,227	\$15,975	32.7%	\$832	\$7,687	\$5,800	132.5%
202240	Academic Student Assessment	\$0	\$39,397	\$48,000	82.1%	\$0	\$54,945	\$76,654	71.7%
202290	Support Services - Other	\$0	\$0	\$1,788	0.0%	\$8,000	\$8,000	\$0	100.0%
202310	Board of Education	\$7,108	\$17,946	\$47,356	37.9%	\$8,795	\$12,398	\$59,608	20.8%
202320	Executive Admin Services	\$132,943	\$242,964	\$366,117	66.4%	\$60,054	\$299,835	\$673,141	44.5%
202330	Legal Services	\$16,506	\$22,860	\$20,000	114.3%	\$28,138	\$29,298	\$18,000	162.8%
202410	Office of Principal	\$139,695	\$623,866	\$1,447,939	43.1%	\$118,320	\$618,430	\$1,426,894	43.3%
202490	School Administration - Other	\$0	\$2,811	\$9,450	29.7%	\$2,730	\$2,730	\$10,880	25.1%
202510	Gen Business Support	\$42,353	\$232,528	\$458,743	50.7%	\$34,471	\$217,028	\$437,507	49.6%
202520	Warehousing & Distribution	\$136	\$136	\$500	27.2%	\$0	\$0	\$300	0.0%
202530	Printing, Publishing, Duplicating Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202540	Planning, R&D, & Evaluation Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202560	Public Information Services	\$2,883	\$7,279	\$4,895	148.7%	\$897	\$6,374	\$0	100.0%
202570	Personnel Services	\$0	\$17,950	\$18,001	99.7%	\$2,771	\$5,246	\$2,500	209.9%
202580	Technology-Administration Services	\$0	\$3,100	\$5,700	54.4%	\$39	\$3,618	\$15,000	24.1%
202900	Other Support Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
203300	Community Services	\$0	\$118	\$0	100.0%	\$0	\$40	\$0	100.0%
203400	Corporate/Private Interest Grants	\$2,797	\$4,895	\$2,000	244.7%	\$0	\$5,833	\$0	100.0%
203535	High Ability Learners Grant	\$0	\$0	\$15,000	0.0%	\$0	\$15,771	\$11,734	134.4%
203540	State Early Childhood Grant	\$5,395	\$26,782	\$74,116	36.1%	\$4,918	\$28,865	\$69,466	41.6%
203541	Sixpence Early Childhood Grant	\$9,632	\$45,159	\$89,600	50.4%	\$6,348	\$35,659	\$84,985	42.0%
203551	Extended Learning Opportunity Grant	\$247	\$5,560	\$8,732	63.7%	\$0	\$905	\$8,147	11.1%
203590	Career Education Grant	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
203599	State Categorical Grants-NDEQ Grant	\$0	\$0	\$0	100.0%	\$0	\$33,886	\$0	100.0%
201300	Summer School	\$0	\$2,686	\$5,044	53.3%	\$0	\$0	\$0	100.0%
208000	Activity Fund Transfers	\$0	\$0	\$90,000	0.0%	\$0	\$0	\$80,000	0.0%
209000	NON-PROGRAM EXPEND	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	FEDERAL PROGRAMS			\$0					
206200	Title I	\$8,774	\$35,214	\$234,933	15.0%	\$28,997	\$144,979	\$207,689	69.8%
206210	Title I Accountability	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206310	Title IIA	\$0	\$0	\$0	100.0%	\$0	\$0	\$51,787	0.0%

Blair Community Schools Budget Comparison Expenditures

Program Name	2025-2026				2024-2025			
	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%
206404 IDEA 611 BIRTH TO	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206406 IDEA 619 AGES 3-4	\$0	\$0	\$12,459	0.0%	\$0	\$12,470	\$12,470	100.0%
206408 IDEA - SPED BASE-EP	\$46,178	\$253,824	\$447,265	56.8%	\$53,774	\$190,461	\$470,415	40.5%
206410 IDEA - SPED Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206412 IDEA - Part B Proportionate Share	\$0	\$0	\$9,158	0.0%	\$0	\$8,001	\$8,001	100.0%
206415 IDEA SPECIAL PROJECTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206418 IDEA PART B PEAK PROJECTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206421 IDEA PART-B (611) ARP BASE & ENROLL	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206422 IDEA PRESCHOOL (619) ARP	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206700 PERKINS GRANT	\$999	\$12,900	\$18,562	69.5%	\$0	\$4,361	\$20,643	21.1%
206925 Title III	\$0	\$0	\$3,000	0.0%	\$0	\$0	\$3,000	0.0%
206690 OTHER FEDERAL NON CATEGORY GRANTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206990 FEDERAL CATEGORICAL GRANTS	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206998 ARP - ESSER III GRANT	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
TOTAL	\$2,528,766	\$12,369,380	\$28,989,848	42.7%	\$2,347,677	\$12,121,253	\$28,743,635	42.2%

Period: 5 (JANUARY)
Year: 2025-2026

Total Budget of Disbursements	\$28,989,848	\$28,743,635
Debt Service (Spending Authority Adjustment)	\$9,885,971	\$9,329,805
Necessary Cash Reserve	\$3,213,356	\$2,704,040
Total Requirements	\$42,089,175	\$40,777,480