

Board of Education Regular Meeting  
Monday, January 12, 2026 7:30 PM  
Library--Superior High School, Superior, NE  
PO Box 288  
Superior, NE 68978

1. Routine Business
  - 1.1. Call Meeting to Order
  - 1.2. Pledge of Allegiance
  - 1.3. Roll Call
  - 1.4. Excuse Absent Board Member(s)
  - 1.5. Reorganization of the Board of Education
    - 1.5.1. Abdicate the Gavel to the Superintendent
  - 1.6. Election of President
  - 1.7. Abdicate the Gavel to the Board President
  - 1.8. Election of Vice President
  - 1.9. Election of Secretary
  - 1.10. Committee Appointments
2. Regular Meeting Agenda
  - 2.1. Public Participation
  - 2.2. Student Ambassador Report
  - 2.3. Principals' and Activities/Athletic Director's Reports
  - 2.4. Superintendent's Report
  - 2.5. Consent Agenda
    - 2.5.1. Approval of Previous Minutes

- 2.5.2. Approval of Treasurer's Report
- 2.5.3. Approval of School Activity Fund Report
- 2.5.4. Approval of Revenue Budget Report
- 2.5.5. Approval of Expense Budget Report
- 2.6. Approval of Previous Months Claims
- 2.7. Appointment of Board Treasurer
- 2.8. Authorization of Signature of checks
- 2.9. Depositories for School District Funds
- 2.10. Law Firm Designation
- 2.11. LPL Financial (42 Wealth)
- 2.12. Tuition Scholarship
- 2.13. Early Graduation
- 2.14. Football Scoreboard
- 2.15. 2026-2027 Negotiated Agreement
- 2.16. Technology Surplus Disposal Items
- 2.17. 2024-2025 Audit
- 3. Correspondence
  - 3.1. January Board Quicks
- 4. Discussion Items
  - 4.1. Report from Board Committees
  - 4.2. Review Current Policies 4058 - 4061; and 4063
  - 4.3. Conflict of Interest Forms
- 5. Items for Next Board Meeting
  - February meeting date/time

- Negotiated Agreement
- Principal Contracts
- District Calendar
- Annual Report
- Policy Review

6. Executive Session
7. Reconvene to regular session
8. Adjournment



# SUPERIOR PUBLIC SCHOOLS

HOME OF THE WILDCATS

2026

**SCHOOL BOARD MEMBERS**

**PRESIDENT – PEGGY MEYER**

**VICE PRESIDENT – LUKE MEYERS**

**SECRETARY – BRAD BILTOFT**

**MATT BARGEN**

**KRISTA TATRO**

**MATT SULLIVAN**

**SERVING BOARD LISTED CAPACITIES (NOT BOARD MEMBERS):**

**TREASURER/BOARD CLERK – MORGAN KROEGER**

**COMMITTEES**

**SAFETY (Ad Hoc)**

**LUKE MEYERS**

**MATT BARGEN**

**KRISTA TATRO**

**SPS FOUNDATION**

**BRAD BILTOFT**

**CURRICULUM**

**PEGGY MEYER**

**KRISTA TATRO**

**ACCREDITATION**

**KRISTA TATRO**

**BRAD BILTOFT**

**PEGGY MEYER**

**AMERICAN CIVICS**

**BRAD BILTOFT**

**MATT SULLIVAN**

**MATT BARGEN**

**BUILDING/GROUNDS**

**TRANSPORTATION**

**MATT BARGEN**

**BRAD BILTOFT**

**LUKE MEYERS**

**LONG RANGE PLANNING/**

**GOAL SETTING**

**MATT BARGEN**

**PEGGY MEYER**

**NEGOTIATIONS**

**PEGGY MEYER**

**LUKE MEYERS**

**KRISTA TATRO**

**BUDGET AND FINANCE**

**LUKE MEYERS**

**PEGGY MEYER**

**BRAD BILTOFT**

January 12, 2026

NHS will be conducting their new member ceremony at the end of January. The organization will also be doing small service projects as the semester progresses.

Student Council will be conducting their annual Cake Raffle to raise money for Make-a-Wish on January 27. The group will also be starting to make and sell their Hershey Kiss roses for Valentine's Day. The cost is \$1.00 per rose or \$10.00 for a dozen. They will be delivered on January 11 at the end of the day within the school.

The Speech Team currently has nine students gearing up for competitions. They have ordered scripts and started practicing. Their first meet is on Saturday, January 24 at Thayer Central.

Three high school band students were selected and will attend the KHS Underclassmen Honor Band on January 19, seven high school choir students auditioned and were selected for the UNK Honor Choir on January 26. Twenty-nine MS students will attend the Heartland Honor Choir on January 30.

6th Grade General Music students will begin working on learning the ukulele for their March performance. 7th-12th grade music students are all working on preparation for spring performances as well as music composition (writing) projects for their 3rd quarter independent project.

Music students are also selling Baker's Chocolates to raise money for personal music expenses such as instrument deposits and registration fees for music events.

On January 21, LDEs are in Aurora. The FFA will have 4 teams and 3 individuals competing. On February 4, proficiencies and State Degrees will be judged.

Cats Closet members are busy learning about their Roland Printer that helps with the screenprinting of T-shirts.

**January - Jr/Sr High School Board Report  
1/12/2026**

**Enrollment Numbers**

2025 as of 9/3/25	2026 as of 1/9/26
6th Grade: 28	6th Grade: 26
7th Grade: 28	7th Grade: 29
8th Grade: 30	8th Grade: 30
9th Grade: 29	9th Grade: 30
10th Grade: 32	10th Grade: 30
11th Grade: 29	11th Grade: 26
12th Grade: 37	12th Grade: 38
Total: 213	Total: 209

**Dual Credit / College Courses for Spring Semester**

All of our students passed their dual credit / college class for the first semester. Here is our current enrollment for the spring semester:

- American History II - 15 Students
- Composition II - 16 Students
- Introduction to Sociology - 4 Students
- Introduction to Theatre - 1 Student
- Criminal Justice - 2 Students
- Public Speaking - 4 Students
- Introduction to Psychology - 3 Students
- Principles of Management - 1 Student
- Human Relations - 1 Student
- Cultural Geography - 1 Student
- Principles of Marketing - 1 Student

All of these courses are related to general education classes and/or major requirements.

**Sugar Cookie Decorating**

On December 16th, all K-12 grade students got together to decorate Christmas cookies. It was nice to see the secondary students help the elementary students. Thank you to Dusty, Mrs. Fuller, and FBLA students who helped with the set up, tear down, and scheduling of the event.

**Second Chance Breakfast**

Dusty applied for a grant to offer second chance breakfast to our students. She found out in December that she was awarded this grant. In February, she will launch a second chance breakfast for 6-12 students from 8:50-9:05am.

### **Education Highlights from December and Early January:**

- **Mr. Sullivan Presented to our Agriculture Students**
  - Mr. Sullivan went over crop insurance with our agriculture students. Students were able to learn about different types of insurance and what insurance would be best for the field our students help with.
  
- **Choir Students Went Carolling**
  - On Tuesday, December 16th, Mrs. White took her choir students to the nursing homes to caroll.
  
- **Juniors went to see John Baylor**
  - All juniors went to Aurora to listen to John Baylor about ACT Prep. John Baylor went over the grammar rules and the English test for students. A lot of our juniors thought it was a beneficial day.
  
- **Teachers teaching Teachers**
  - Dana Henry, Sara Fuller, Allison White, Corissa Arickx, Chrissy Ehlers, Tori Schoof, and Tricia Kuhlmann helped lead curriculum breakout sessions for our inservice day on Jan. 6th.
    - Sessions that were held include: Assessments, Grading, Reteaching/Reassessing, and IPR's.

# January 2026 School Board Report

**Jodi Fierstein**

**Elementary Principal**

**Director of Special Services**

## Enrollment update:

Enrollment (as of 8/8/25): PreK - 35 Kind - 15 *one section 1st - 34 2nd - 27 3rd - 29 4th - 30 5th - 29 Total PK-5 Enrollment: 199	Enrollment (as of 1/9/26): PreK - 37 Kind - 14 1st - 34 2nd - 28 3rd - 26 4th - 30 5th - 29 Total PK-5 Enrollment: 198
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## Elementary-Secondary Collaboration - Dec. 16

Secondary students helped elementary students decorate a sugar cookie and played a game/completed an activity together.

## January inservice days

Monday - work in classrooms

Tuesday - curriculum and assessment work

Assessment validation (Mrs. Kuhlmann)

IPR development (Mrs. White & Miss Arickx)

Reteaching and Reassessing (Mrs. Blevins & Miss Schoof)

Using Otus Analytics (Mrs. Henry & Mrs. Fuller)

## Middle of year MAP data schedule

Reading (K-5) - Tuesday, Dec. 9

Language (3-5) - Thursday, Dec. 11

Math (K-5) - Tuesday, Jan. 13

Science (3-5) - Wednesday, Jan. 14

Looked at Reading and Language data during PLCs on Dec. 17

Will look at Math and Science data during PLCs on Jan. 30

## Middle of year DESSA data schedule


Screener window open Jan. 12-16


Student Improvement Plan meetings during PLCs on Jan. 23

## 1st Semester Report Cards

Sent home Friday, Feb. 9

Standards-Referenced Grading for Math and ELA and a combination of percentages, HSN and SRG for other subjects

 Parents Report Card Guide.mp4

 Parents Report Card Guide.pdf

## Professional Development:

Jan. 7 - Co-teaching Cohort through ESU 9 zoom (Baker, Vogler)

Jan. 7 - Trauma 102, presented by Jessica Shepard (all elementary staff)

Jan. 14 - Trauma 102, presented by Jessica Shepard (all elementary staff)

Jan. 21 - Heart Words training, presented by Jennifer Utecht (all elementary staff)

## Education Highlight:

### Increased Focus on Math Fact Fluency

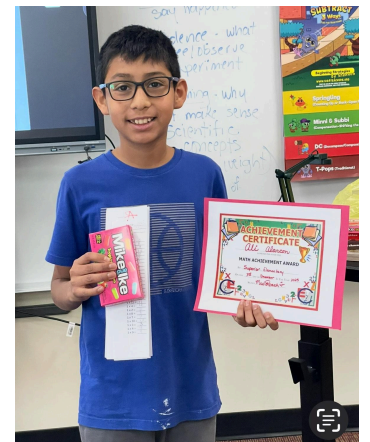
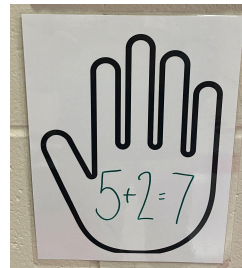
“Slap” math fact practice

Increased use of flashcards at school and home

Math Fact Lab (online)

IXL Fact Race (online)

“Wall of Fame”





# SUPERIOR PUBLIC SCHOOLS

HOME OF THE WILDCATS

ATHLETICS

## **Board Meeting 1-12-26 Agenda for Athletic & Activities:**

- Southern Nebraska Conference met today. I will be emailing all coaches with proposals of how all events will be structured going forward. I will update the board after our meeting with the superintendent's approval.
  
- Football
  - District D2-4:
    - Schools Assigned: BDS, Fullerton, Kenesaw, Newman Grove/St. Edward, Shelton, Superior
  - February 11, 2026 – The schedules along with the home and away designations for Classes A-BC1-C2-D1-D2-D3-D6 will be released to the member schools. More detailed instructions will be provided.
  
- New football score board is up



# SUPERIOR PUBLIC SCHOOLS

HOME OF THE WILDCATS

**Building:** District

**Meeting Date:** 1/12/2026

1. The February meeting is scheduled on a night that we have our Parents' Night Basketball game. Do we want to reschedule the date or time?
2. We need to schedule a Strategic/Long-Term Planning meeting. Do we want to do that in January or February?
3. Safety Committee meeting in January or February?
4. I want to remind Brad, Krista, and Matt Bargaen that if they intend to run for another term, they have until February 28th to file at the county courthouse.
5. I have double-checked our budget against the audit, and there are no issues
6. Senator Murman's early push to change the Option Student (AM 1701) rules (I shared the synopsis with you yesterday) has me somewhat concerned. If put into place, that will have some significant effects on everyone, more negative than positive, I fear.
7. I will leave for Rapid City, South Dakota, for a funeral on Friday morning. I should be back on Monday unless I get caught in weather.

NUCKOLLS COUNTY SCHOOL DISTRICT 65-0011  
SUPERIOR PUBLIC SCHOOLS  
SUPERIOR, NEBRASKA  
December 8, 2025

Matt Bargaen: Present, Brad Biltoft: Present, Peggy Meyer: Present, Luke Meyers: Present, Matt Sullivan: Present, Krista Tatro: Present. Present: 6.

Posted Locations:

- The Superior Express
- Superior Public Schools
- <https://www.superiorwildcats.org/>

Posted Dates: 12/01/2025 Superior Public Schools and <https://www.superiorwildcats.org/>  
12/04/2025 The Superior Express

1. Routine Business

1.1. Call Meeting to Order

Meeting was called to order at 7:31 p.m. by Peggy Meyer

1.2. Pledge of Allegiance

1.3. Roll Call

1.4. Excuse Absent Board Member(s)

2. Regular Meeting Agenda

2.1. Public Participation

2.2. Student Ambassador Report

Mr. Whetzal provided the student ambassador report of current events for the month of November.

2.3. Presentations - Staff/Students

2.3.1. Jack Moles - NRCSA

Jack Moles gave a presentation from NRCSA. He talked about the benefits of membership and how rural schools need to have a voice in education matters. He also discussed legislative issues and scholarship opportunities for education.

2.4. Principals' and Activities/Athletic Director's Reports

Jodi Fierstein gave a summary about winter music program and talked about ESU 9 workshop for 9 staff members. Audrey Parks talked about College and Career Fair and how positive the feedback was between businesses and students. Steph Corman gave a summary about SNC going to 14 teams. Football will be moving to 8-man for 26 - 27 school year. One act placed 7<sup>th</sup> and Bowling is off to a strong start this year.

## 2.5. Superintendent's Report - BCBS Quarterly Report

John Whetzal gave the superintendent report which consisted of a potential new auditor and the need for a strategic and long-term planning meeting after Christmas Break. He also talked about Alicap coming down and did a review of the building and the school made it into the top 15% for school safety.

## 2.6. Consent Agenda

Motion to approve consent agenda as presented carried with a motion by Luke Meyers and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

### 2.6.1. Approval of Previous Minutes

### 2.6.2. Approval of Treasurer's Report

### 2.6.3. Approval of School Activity Fund Report

### 2.6.4. Approval of Revenue Budget Report

### 2.6.5. Approval of Expense Budget Report

## 2.7. Approval of Previous Months Claims

Motion to approve General Fund claims for December 2025 in the amount of \$718,074.78 carried with a motion by Matt Sullivan and a second by Matt Bargaen.

Brad Biltoft: Abstain (With Conflict), Matt Bargaen: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 5, Nay: 0, Abstain (With Conflict): 1

The board had questions on the high school girl's locker room shower repair and the Summit Academy invoices.

## 2.8. Revise Policy 4050, Overtime and Compensatory Time

Motion to revise Policy #4050 by changing the words 7-12 secretary to read secondary secretaries carried with a motion by Matt Sullivan and a second by Brad Biltoft.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

## 2.9. LPL Financial (42 Wealth)

Motion to keep minimum balance in the amount of \$1,000,000.00 in General fund and \$250,000.00 in Depreciation fund before transferring money to LPL Financial money market funds carried with a motion by Luke Meyers and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

## 2.10. Reallocation of Depreciation Funds

Motion to move \$150,000.00 that was allocated within the Depreciation fund for Textbooks & Computers to be reallocated towards Building/Construction within the Depreciation Fund. carried with a motion by Brad Biltoft and a second by Luke Meyers.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

## 2.11. Rutt's Invoice

### 3. Discussion Items

Motion to pay Rutt's invoice #9702 in the amount of \$139,400.00 from the Depreciation Fund carried with a motion by Luke Meyers and a second by Krista Tatro.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye  
Aye: 6, Nay: 0

### 3.1. Report from Board Committees

Report from Board Committees: Negotiations are still in progress. Buildings and Grounds meet on December 18th. Talked about the mats on stage that are getting bad from wear and tear. A new light was installed outside of building by Jr. High Wing and upgraded electrical in concession stand. John Whetzal is looking into new curtains for the stage. Also discussed

parking lot concerns and maybe making access from the road and FB field maintaining goals.

### 3.2. Review Current Policies 4051 - 4054; and 4056 - 4057

## 4. Correspondence

### 4.1. Alicap Report

### 4.2. December Board Quicks

## 5. Items for Next Board Meeting

- Policy review
- Board reorganization
- Committees

## 6. Executive Session

Motion to move to executive session at 8: 40 p.m. for discussion of personnel for the protection of public interest carried with a motion by Matt Sullivan and a second by Luke Meyers.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye

Aye: 6, Nay: 0

## 7. Reconvene to regular session

Motion to reconvene to regular session at 9:19 p.m. carried with a motion by Matt Bargaen and a second by Matt Sullivan.

Matt Bargaen: Aye, Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye, Krista Tatro: Aye

Aye: 6, Nay: 0

## 8. Adjournment

Meeting adjourned at 9:2p.m. by Peggy Meyer.

**General Fund  
December 2025**

**Bills**

Original List	\$	139,747.50
Receipts Posted to Expenditure Account: (L/N BCBS)	\$	(1,189.38)
Reimb to LEA for Title Fee, Inspections		
Total	\$	138,558.12

**Additions**

Total Additions

	\$	-
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<b>Total Bills</b>	\$	138,558.12
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**Payroll & Benefits**

Original Total	\$	578,327.28
Total	\$	578,327.28

<b>Total Payroll &amp; Benefits</b>	\$	578,327.28
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<b>Expenditure Adjusted Grand Total</b>	\$	716,885.40
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**GENERAL FUND RECAP**

Beginning Balance 11-30-2025	\$	1,435,083.63
Receipts	\$	357,241.74
Expenditures	\$	716,885.40
Ending Balance 12-31-2025	\$	1,075,439.97

**SUPERIOR PUBLIC SCHOOLS**

**TREASURER'S REPORT**

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**DEPRECIATION FUND**

**F&M Bank**

Beg Balance 11/30/2025 \$594,553.69

Receipts \$167.74 Interest

Disbursements

Check #124055 \$139,400.00 Rutt's Heating & AC (Unit 2 & 4)

LPL Transfer \$205,153.60

Ending Balance 12/31/2025 \$250,167.83

**LPL Financial**

Opening Transfer \$205,153.69

Change in Market Value \$4.78

Ending Balance 12/31/2025 \$205,148.91

Total Ending Balance 12/31/2025 \$455,316.74

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**QUALIFIED CAPITAL PURPOSE FUND**

**Home Federal**

Beg Balance 11/30/2025 \$73,221.81

Receipts \$394.12 County proceeds  
\$83.04 Interest

Disbursements

Ending Balance 12/31/2025 \$73,698.97

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**BOND FUND**

**Horizon Bank**

Beg Balance 11/30/2025 \$839,800.53

Receipts \$1,662.05 County Proceeds  
\$872.94 Interest

Disbursements

Check #1536 \$491,421.25 BOKF Financial (Bond Payment)

Ending Balance 12/31/2025 \$350,914.27

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**SPECIAL BUILDING FUND**

**Home Federal**

Beg Balance 11/30/2025 \$203,521.73

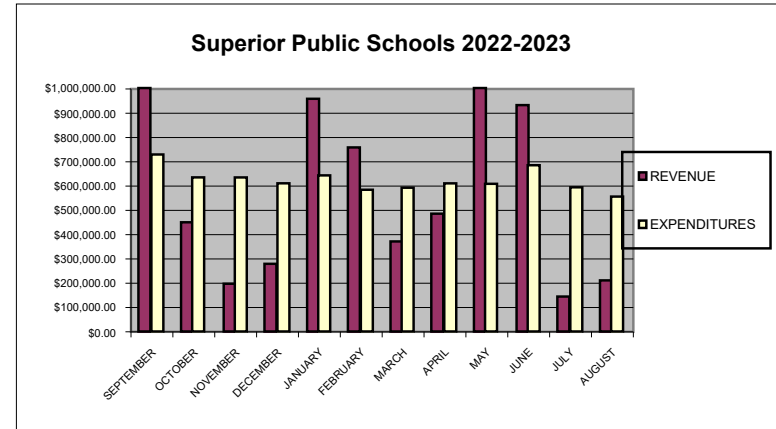
Receipts \$604.83 County Proceeds  
\$322.62 Interest

Disbursements

Ending Balance 12/31/2025 \$204,449.18

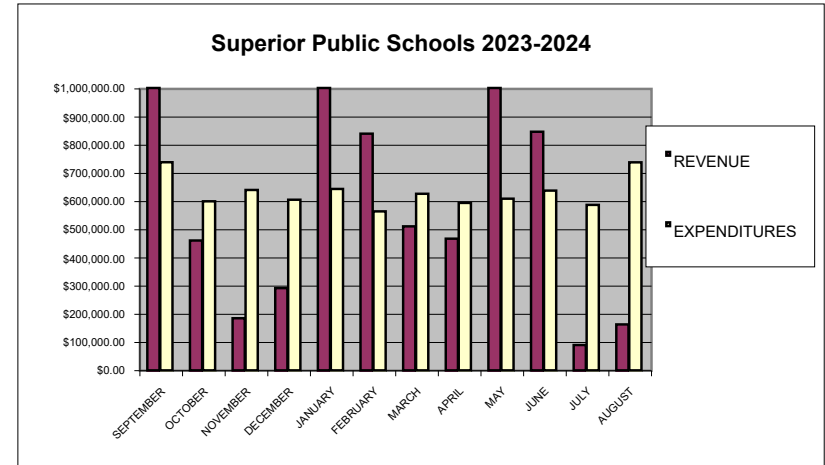
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2022-2023 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,336,186.10	\$1,094,427.33	\$726,305.18	\$1,704,308.25
OCTOBER	\$1,704,308.25	\$447,124.34	\$632,040.93	\$1,519,391.66
NOVEMBER	\$1,519,391.66	\$194,010.88	\$631,837.48	\$1,081,565.06
DECEMBER	\$1,081,565.06	\$276,080.92	\$607,629.18	\$750,016.80
JANUARY	\$750,016.80	\$955,678.74	\$640,268.86	\$1,065,426.68
FEBRUARY	\$1,065,426.68	\$755,383.16	\$581,093.45	\$1,239,716.39
MARCH	\$1,239,716.39	\$368,231.17	\$589,495.84	\$1,018,451.72
APRIL	\$1,018,451.72	\$482,600.35	\$607,445.04	\$893,607.03
MAY	\$893,607.03	\$1,312,000.73	\$605,528.36	\$1,600,079.40
JUNE	\$1,600,079.40	\$929,674.57	\$682,072.52	\$1,847,681.45
JULY	\$1,847,681.45	\$141,282.94	\$591,142.56	\$1,397,821.83
AUGUST	\$1,397,821.83	\$207,856.67	\$552,971.49	\$1,052,707.01



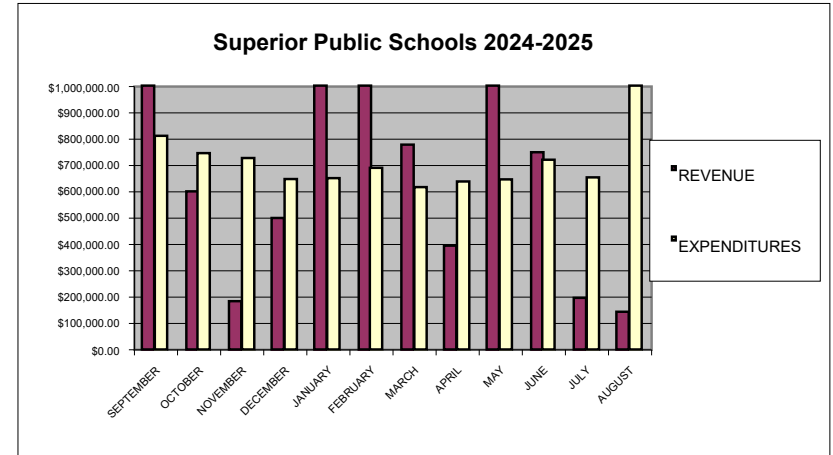
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2023-2024 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,052,707.01	\$1,152,030.20	\$736,451.77	\$1,468,285.44
OCTOBER	\$1,468,285.44	\$458,660.15	\$597,803.31	\$1,329,142.28
NOVEMBER	\$1,329,142.28	\$182,762.54	\$638,077.67	\$873,827.15
DECEMBER	\$873,827.15	\$289,686.65	\$603,405.96	\$560,107.84
JANUARY	\$560,107.84	\$1,582,455.25	\$641,669.11	\$1,500,893.98
FEBRUARY	\$1,500,893.98	\$837,840.46	\$562,047.14	\$1,776,687.30
MARCH	\$1,776,687.30	\$508,895.74	\$624,497.96	\$1,661,085.08
APRIL	\$1,661,085.08	\$465,153.99	\$592,106.79	\$1,534,132.28
MAY	\$1,534,132.28	\$1,744,885.26	\$607,090.19	\$2,671,927.35
JUNE	\$2,671,927.35	\$844,693.56	\$635,802.17	\$2,880,818.74
JULY	\$2,880,818.74	\$87,765.30	\$585,095.17	\$2,383,488.87
AUGUST	\$2,383,488.87	\$160,841.68	\$736,118.65	\$1,808,211.90



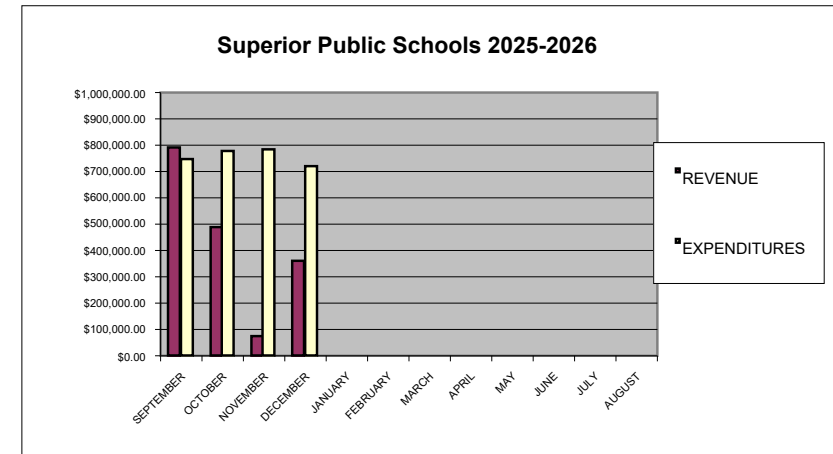
**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2024-2025 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$1,808,211.89	\$1,086,603.76	\$809,340.02	\$2,085,475.63
OCTOBER	\$2,085,475.63	\$598,283.88	\$743,582.10	\$1,940,177.41
NOVEMBER	\$1,940,177.41	\$181,117.52	\$724,965.73	\$1,396,329.20
DECEMBER	\$1,396,329.20	\$497,200.50	\$645,113.27	\$1,248,416.43
JANUARY	\$1,248,416.43	\$1,378,063.44	\$648,577.86	\$1,977,902.01
FEBRUARY	\$1,977,902.01	\$1,198,414.45	\$687,691.45	\$2,488,625.01
MARCH	\$2,488,625.01	\$775,792.35	\$614,472.76	\$2,649,944.60
APRIL	\$2,649,944.60	\$392,063.78	\$635,879.11	\$2,406,129.27
MAY	\$2,406,129.27	\$2,137,976.54	\$643,809.02	\$3,900,296.79
JUNE	\$3,900,296.79	\$746,973.87	\$718,463.56	\$3,928,807.10
JULY	\$3,928,807.10	\$193,699.98	\$651,447.68	\$3,471,059.40
AUGUST	\$3,471,059.40	\$140,913.89	\$1,215,875.66	\$2,389,699.19



**SUPERIOR PUBLIC SCHOOL DISTRICT 65-0011  
GENERAL FUND  
2025-2026 FISCAL YEAR**

	BEG. BAL.	REVENUE	EXPENDITURES	END BALANCE
SEPTEMBER	\$2,389,699.19	\$787,896.37	\$743,792.49	\$2,433,803.07
OCTOBER	\$2,433,803.07	\$485,319.45	\$774,538.69	\$2,144,583.83
NOVEMBER	\$2,144,583.83	\$71,179.49	\$780,679.69	\$1,435,083.63
DECEMBER	\$1,435,083.63	\$357,241.74	\$716,885.40	\$1,075,439.97
JANUARY				
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				



# Superior Public Schools

## December 2025 Cash Summary Report

Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance	Encumbrances	Liabilities	Available
01	General Fund	\$2,389,699.19	\$1,701,637.05	(\$3,015,896.27)	\$0.00	\$1,075,439.97	\$0.00	\$0.00	\$1,075,439.97
02	Depreciation Fund	\$786,604.78	\$998.01	(\$332,286.14)	\$0.00	\$455,316.65	\$0.00	\$0.00	\$455,316.65
03	Employee Benefit Fund	\$3,380.07	\$2.26	\$0.00	\$0.00	\$3,382.33	\$0.00	\$0.00	\$3,382.33
05	Activity Fund	\$211,385.36	\$173,652.60	(\$136,472.99)	\$0.00	\$248,564.97	\$0.00	\$0.00	\$248,564.97
06	School Nutrition Fund	\$56,101.55	\$144,214.77	(\$147,354.93)	\$0.00	\$52,961.39	\$0.00	\$0.00	\$52,961.39
07	Bond Fund	\$688,615.97	\$153,719.55	(\$491,421.25)	\$0.00	\$350,914.27	\$0.00	\$0.00	\$350,914.27
08	Special Building Fund	\$270,325.91	\$57,340.77	(\$123,217.50)	\$0.00	\$204,449.18	\$0.00	\$0.00	\$204,449.18
09	QCPUF Fund	\$175,664.96	\$39,037.76	(\$141,003.75)	\$0.00	\$73,698.97	\$0.00	\$0.00	\$73,698.97
10	Cooperative Fund	(\$6,432.02)	\$23,303.62	(\$15,741.96)	\$0.00	\$1,129.64	\$0.00	\$0.00	\$1,129.64
<b>Sub Total</b>		<b>\$4,575,345.77</b>	<b>\$2,293,906.39</b>	<b>(\$4,403,394.79)</b>	<b>\$0.00</b>	<b>\$2,465,857.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,465,857.37</b>

# Check Detail

Sorted by Activity ID, Site ID.  
From 12/01/2025 to 12/31/2025.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
036984 Cleared	12/05/2025 12/31/2025	Ryan Butler	Yes	112425RB	Morgan Kroeger Jamboree Shot Clock	20.00
036985 Cleared	12/06/2025 12/31/2025	Doug Hoins	No	120625DH	Morgan Kroeger 12.6.25 Tri County Ref	75.00
036986 Cleared	12/06/2025 12/31/2025	Mike Webber	No	120625MW	Morgan Kroeger 12.6.25 Tri County Ref	105.00
036987 Cleared	12/06/2025 12/31/2025	Kevin Miller	No	120625KM	Morgan Kroeger 12.6.25 Tri County Ref	75.00
036988 Cleared	12/06/2025 12/31/2025	Jasyn Garman	No	120625JG	Morgan Kroeger 12.6.25 Tri County Ref	105.00
036989 Cleared	12/06/2025 12/31/2025	Brennan Runge	No	120625BR	Morgan Kroeger 12.6.25 Tri County Ref	90.00
036990 Cleared	12/06/2025 12/31/2025	Reid Choquette	No	120625RC	Morgan Kroeger 12.6.25 Tri County Ref	90.00
036991 Cleared	12/06/2025 12/31/2025	Scott Schmidt	No	120625SS	Morgan Kroeger 12.6.25 Tri County Ref	90.00
036992 Cleared	12/06/2025 12/31/2025	Ryan Butler	Yes	120625RB	Morgan Kroeger 12.6.25 Tri County Shot Clock	20.00
036993 Cleared	12/06/2025 12/31/2025	Brennan Runge	No	120625BR2	Morgan Kroeger 12.06.25 Tri County Ref #2	90.00
036994 Cleared	12/06/2025 12/31/2025	Reid Choquette	No	120625RC2	Morgan Kroeger 12.06.25 Tri County Ref #2	90.00
036995 Cleared	12/06/2025 12/31/2025	Scott Schmidt	No	120625SS2	Morgan Kroeger 12.06.25 Tri County Ref #2	90.00
036996 Cleared	12/08/2025 12/31/2025	Amazon Capital Services	No	1MYQ-FLTX-3MVN	Morgan Kroeger BB Score books	68.55
036998 Cleared	12/08/2025 12/31/2025	Brooke Bauer Photography	No	2170	Morgan Kroeger Athletic Team Photos	420.00
037005 Cleared	12/09/2025 12/31/2025	Clint Cunningham	No	120925CC	Morgan Kroeger 12.09.25 Ref BB vs Fairbury	180.00
037006 Cleared	12/09/2025 12/31/2025	Cody Cahill	No	120925CoC	Morgan Kroeger 12.09.25 Ref BB vs Fairbury	180.00
037007 Printed	12/09/2025 12/09/2025	Craig Rupp	No	120925CR	Morgan Kroeger 12.09.25 Ref BB vs Fairbury	180.00

# Check Detail

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From 12/01/2025 to 12/31/2025.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
100	Athletics					
SPS	Superior Public Schools					
037008 Cleared	12/09/2025 12/31/2025	Ryan Butler	Yes	120925RB	Morgan Kroeger Shot clock	80.00
037009 Cleared	12/09/2025 12/31/2025	Jasyn Garman	No	120925JG	Morgan Kroeger 12.09.25 Ref BB vs Fairbury	75.00
037010 Cleared	12/09/2025 12/31/2025	Mike Webber	No	120925MW	Morgan Kroeger 12.09.25 Ref BB vs Fairbury	75.00
037011 Cleared	12/09/2025 12/31/2025	Doug Hoins	No	120925DH	Morgan Kroeger 12.09.25 Ref BB vs Fairbury	75.00
037012 Cleared	12/15/2025 12/31/2025	Mike Webber	No	121525MW	Morgan Kroeger 12.15.25 MSGBB Ref	150.00
037013 Cleared	12/15/2025 12/31/2025	Jasyn Garman	No	12152025JG	Morgan Kroeger 12.15.25 MSGBB Ref	150.00
037014 Cleared	12/15/2025 12/31/2025	Doug Hoins	No	1215225DH	Morgan Kroeger 12.15.25 MSGBB Ref	150.00
037015 Cleared	12/15/2025 12/31/2025	Halle Bargaen	No	12152025HB	Morgan Kroeger 12.15.25 MSGBB Ref	150.00
037019 Printed	12/16/2025 12/16/2025	Nebraska High School Hall of Fame	No	11.24.25	Morgan Kroeger Basketball Jamboree Finance Report	901.00
037023 Printed	12/16/2025 12/16/2025	Randy Markus	No	Harco	Morgan Kroeger Football Shoulder Pads	180.00
037025 Cleared	12/19/2025 12/31/2025	Scott Engberg	No	121925SE	Morgan Kroeger 12.19.25 BB vs Meridian Ref	180.00
037026 Cleared	12/19/2025 12/31/2025	Dave Griek	No	121925DG	Morgan Kroeger 12.19.25 BB vs Meridian Ref	180.00
037027 Cleared	12/19/2025 12/31/2025	Jim Langin	No	121925JL	Morgan Kroeger 12.19.25 BB vs Meridian Ref	180.00
037028 Cleared	12/19/2025 12/31/2025	Ryan Butler	Yes	12192025RB	Morgan Kroeger Shot Clock BB vs Meridian	40.00
037029 Cleared	12/22/2025 12/31/2025	Mark Hintz	No	122225MH	Morgan Kroeger 12.22.25 BB vs Linn Ref V	180.00
037030 Cleared	12/22/2025 12/31/2025	Cole Troutd	No	122225CT	Morgan Kroeger 12.22.25 BB vs Linn Ref V	180.00
037031 Printed	12/22/2025 12/22/2025	Scott Engberg	No	122225SE	Morgan Kroeger 12.22.25 BB vs Linn Ref V	180.00

# Check Detail

Sorted by Activity ID, Site ID.  
From 12/01/2025 to 12/31/2025.

Activity ID Site ID	Activity Name Site Name	Vendor Name	1099?	Invoice Number	Approved by Description	Amount
Check # Status	Issue Date Status Date	PO Number				
<hr/>						
100	Athletics					
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SPS	Superior Public Schools					
037032 Cleared	12/22/2025 12/31/2025	Halle Bargaen	No	122225HB	Morgan Kroeger 12.22.25 BB vs Linn Ref JV	75.00
037033 Cleared	12/22/2025 12/31/2025	Jasyn Garman	No	122225JG	Morgan Kroeger 12.22.25 BB vs Linn Ref JV	75.00
037034 Cleared	12/22/2025 12/31/2025	Mike Webber	No	122225MW	Morgan Kroeger 12.22.25 BB vs Linn Ref JV	75.00
037035 Cleared	12/22/2025 12/31/2025	Kevin Miller	No	122225KM	Morgan Kroeger 12.22.25 BB vs Linn Ref JV	75.00
037036 Cleared	12/22/2025 12/31/2025	Ryan Butler	Yes	122225RB	Morgan Kroeger 12.22.25 Shotclock BB vs Meridian	40.00
037041 Printed	12/23/2025 12/23/2025	SOS Portable Toilets, Inc	No	57330	Morgan Kroeger FB Portable Toilets	400.00
037045 Printed	12/23/2025 12/23/2025	Crystal Meyer	No	122325	Morgan Kroeger Adult Activity Fee Refund	40.00
Total for SPS - Superior Public Schools:						5,854.55
Total for 100 - Athletics:						5,854.55
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115	Cross Country					
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SPS	Superior Public Schools					
037003 Cleared	12/08/2025 12/31/2025	U.S. Bank	No	125	Morgan Kroeger CC meal (Giordano's)	105.93
037003 Cleared	12/08/2025 12/31/2025	U.S. Bank	No	CCRooms25	Morgan Kroeger CC Hotels (Comfort Inn)	693.28
Total for SPS - Superior Public Schools:						799.21
Total for 115 - Cross Country:						799.21

# Check Detail

Sorted by Activity ID, Site ID.  
From 12/01/2025 to 12/31/2025.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<hr/> <b>145</b> <b>JH Girls Basketball</b> <hr/>						
SPS      Superior Public Schools						
036996 Cleared	12/08/2025 12/31/2025	Amazon Capital Services	No	1WGN-NMPV- K7WP	Morgan Kroeger Air Pump & Case	43.03
037042 Printed	12/23/2025 12/23/2025	Sarah Kirchhoff	Yes	571	Morgan Kroeger BB Warmups	85.00
037042 Printed	12/23/2025 12/23/2025	Sarah Kirchhoff	Yes	32755	Morgan Kroeger MS GBB Team Meal	167.70
Total for SPS - Superior Public Schools:						295.73
Total for 145 - JH Girls Basketball:						295.73
<hr/> <b>305</b> <b>Art Club</b> <hr/>						
SPS      Superior Public Schools						
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25.1226	Morgan Kroeger Art Club Supplies	6.87
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25\$1226	Morgan Kroeger Art Club Supplies	182.88
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25/1226	Morgan Kroeger Art Club Supplies	75.00
Total for SPS - Superior Public Schools:						264.75
Total for 305 - Art Club:						264.75
<hr/> <b>320</b> <b>Community Service Club</b> <hr/>						
SPS      Superior Public Schools						
037001 Cleared	12/08/2025 12/31/2025	Linpepco-Hastings	No	6100138944,610 0138331	Morgan Kroeger Drinks for Drink Machines	362.70
<hr/> <b>335</b> <b>FBLA</b> <hr/>						
SPS      Superior Public Schools						
037003 Cleared	12/08/2025 12/31/2025	U.S. Bank	No	10370316645	Morgan Kroeger Teacher appreciation food	110.36

# Check Detail

Sorted by Activity ID, Site ID.  
From 12/01/2025 to 12/31/2025.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<hr/>						
345	FFA					
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SPS	Superior Public Schools					
036981 Cleared	12/02/2025 12/31/2025	Sarah Kirchhoff	Yes	120125SK	Sharon Biltoft Reimb on overpay on fees 120125	50.00
037020 Cleared	12/16/2025 12/31/2025	Nebraska SRM	No	09.15.25Range	Morgan Kroeger FFA Range Judging	20.00
037040 Cleared	12/23/2025 12/31/2025	Victory Too	No	61411	Morgan Kroeger FFA Community T Shirts	1,161.51
037040 Cleared	12/23/2025 12/31/2025	Victory Too	No	61444	Morgan Kroeger FFA Chapter T- shirts	395.52
037043 Cleared	12/23/2025 12/31/2025	4 Seasons Fund Raising	No	10111535.1	Morgan Kroeger FFA Fruit Fundraiser	9,178.20
Total for SPS - Superior Public Schools:						10,805.23
Total for 345 - FFA:						10,805.23

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365	Student Council					
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SPS	Superior Public Schools					
036980 Printed	12/02/2025 12/02/2025	TeamMates	No	112525TM	Sharon Biltoft Jeans day 112525	9.00
036982 Cleared	12/02/2025 12/31/2025	Lunch Fund	No	Veterans Day 2025	Sharon Biltoft Veterans day breakfast 112125	75.00
036996 Cleared	12/08/2025 12/31/2025	Amazon Capital Services	No	1Q11-1MY3- VPJH	Morgan Kroeger Giving Tree Supplies	101.18
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25.1474	Morgan Kroeger Supplies for Vet Day Breakfast	17.56
037001 Cleared	12/08/2025 12/31/2025	Linpepco-Hastings	No	610038330,6100 138993	Morgan Kroeger Juice/Water for Machine	168.60
037024 Printed	12/16/2025 12/16/2025	TeamMates	No	Jean Day # 4	Morgan Kroeger Jean Day Splits	3.00
Total for SPS - Superior Public Schools:						374.34
Total for 365 - Student Council:						374.34

# Check Detail

Sorted by Activity ID, Site ID.  
From 12/01/2025 to 12/31/2025.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<hr/> <b>500 Elementary K-5</b> <hr/>						
SPS	Superior Public Schools					
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25/1227	Morgan Kroeger Elem Treats	109.66
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25.1227	Morgan Kroeger Donut with Grownups	179.70
037000 Cleared	12/08/2025 12/31/2025	Lunch Fund	No	Nov25	Morgan Kroeger Slushies for October & November 2025	166.15
Total for SPS - Superior Public Schools:						455.51
Total for 500 - Elementary K-5:						455.51
<hr/> <b>501 Elementary PBiS</b> <hr/>						
SPS	Superior Public Schools					
037003 Cleared	12/08/2025 12/31/2025	U.S. Bank	No	MYNQ09K2TPFJ	Morgan Kroeger Student coloring contest	90.00
<hr/> <b>630 Music</b> <hr/>						
SPS	Superior Public Schools					
036983 Cleared	12/02/2025 12/31/2025	Travel With Barb	No	101	Sharon Biltoft Trip cancellation fee 112025	1,440.00
037022 Cleared	12/16/2025 12/31/2025	Yandas Music & Pro Audio	No	788441	Morgan Kroeger Tuba Repair	90.00
037037 Printed	12/22/2025 12/22/2025	Conestoga Public Schools	No	121725	Morgan Kroeger Drums for Band	2,000.00
Total for SPS - Superior Public Schools:						3,530.00
Total for 630 - Music:						3,530.00
<hr/> <b>640 Flashlight</b> <hr/>						
SPS	Superior Public Schools					
037002 Cleared	12/08/2025 12/31/2025	Superior Publishing Co., Inc	No	Nov25printing	Morgan Kroeger Flashlights	140.00
<hr/> <b>800 Backpack Program</b> <hr/>						
SPS	Superior Public Schools					
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25.1245	Morgan Kroeger Food Vouchers	841.40

# Check Detail

Sorted by Activity ID, Site ID.  
From 12/01/2025 to 12/31/2025.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
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## 802 Cat's Closet

SPS	Superior Public Schools					
036996 Cleared	12/08/2025 12/31/2025	Amazon Capital Services	No	1DQ9-71HW- C6N4	Morgan Kroeger Magnetic Tape	19.18
037003 Cleared	12/08/2025 12/31/2025	U.S. Bank	No	B76-16783- 33168	Morgan Kroeger GBB T shirts (Bulk Apparel)	306.01
Total for SPS - Superior Public Schools:						325.19
Total for 802 - Cat's Closet:						325.19

## 845 Striv

SPS	Superior Public Schools					
037016 Printed	12/01/2025 12/01/2025	Kyler Boyles	No	12125KB	Morgan Kroeger Striv Worker - Jamboree 11.24.25	20.00
037017 Cleared	12/16/2025 12/31/2025	David Hodges	No	112425DH	Morgan Kroeger Striv Worker - Jamboree 11.24.25	20.00
037017 Cleared	12/16/2025 12/31/2025	David Hodges	No	120925DH#	Morgan Kroeger Striv worker BB vs Fairbury 12.9.25	20.00
037044 Printed	12/23/2025 12/23/2025	Precision Signs & Graphics, LLC	No	11326	Morgan Kroeger Winter Sports Programs	1,282.50
Total for SPS - Superior Public Schools:						1,342.50
Total for 845 - Striv:						1,342.50

## 860 Teachers' Workroom

SPS	Superior Public Schools					
037001 Cleared	12/08/2025 12/31/2025	Linpecco-Hastings	No	6100138329	Morgan Kroeger Pop for Drink Machine	82.25
037018 Cleared	12/16/2025 12/31/2025	Lunch Fund	No	12.1.25	Morgan Kroeger PT Conference food	52.00
Total for SPS - Superior Public Schools:						134.25
Total for 860 - Teachers' Workroom:						134.25

## 861 Elementary Workroom

SPS	Superior Public Schools					
037001 Cleared	12/08/2025 12/31/2025	Linpecco-Hastings	No	6100138992	Morgan Kroeger Pop for Drink Machines	65.80

# Check Detail

Sorted by Activity ID, Site ID.  
From 12/01/2025 to 12/31/2025.

Activity ID Site ID Check # Status	Activity Name Site Name Issue Date Status Date	Vendor Name PO Number	1099?	Invoice Number	Approved by Description	Amount
<hr/> <b>880 Wildcat Food</b> <hr/>						
SPS Superior Public Schools						
036997 Cleared	12/08/2025 12/31/2025	Bomgaars Supply	No	95399337	Morgan Kroeger Totes & Mouse Traps	71.95
036999 Cleared	12/08/2025 12/31/2025	Ideal Market	No	Nov25.1493	Morgan Kroeger Concession Supplies	36.00
037001 Cleared	12/08/2025 12/31/2025	Linpecco-Hastings	No	6100138377,610 038378,6101390 38, 6100139205	Morgan Kroeger Drinks for concessions	2,177.83
037003 Cleared	12/08/2025 12/31/2025	U.S. Bank	No	10366560936	Morgan Kroeger Concession supplies (Sam's Club)	190.27
037004 Cleared	12/08/2025 12/31/2025	Cash-Wa Distributing	No	1493478,149019 84,14916368	Morgan Kroeger Concession Supplies	854.01
037021 Cleared	12/16/2025 12/31/2025	Cash-Wa Distributing	No	14925108	Morgan Kroeger Concession Supplies	363.65
037038 Printed	12/23/2025 12/23/2025	Ozark Delight Candy Co., Inc	No	35174	Morgan Kroeger Suckers for Concessions	270.00
037039 Cleared	12/23/2025 12/31/2025	Sysco Lincoln	No	661706671	Morgan Kroeger Concessions Supplies	345.73
037046 Printed	12/23/2025 12/23/2025	Ashley Wulf	No	3308	Morgan Kroeger Pickles	52.11
Total for SPS - Superior Public Schools:						4,361.55
Total for 880 - Wildcat Food:						4,361.55

<hr/> <b>990 Interest</b> <hr/>						
SPS Superior Public Schools						
037003 Cleared	12/08/2025 12/31/2025	U.S. Bank	No	9197970598519 44278216	Morgan Kroeger Sam's Club membership (Sam's Club)	118.25
<b>Grand Total :</b>						<b>30,271.32</b>

# Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.  
From 12/01/2025 to 12/31/2025.

Site ID	Site Name	Rep ID	Reporting ID Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Activity ID	Activity Name							
SPS	Superior Public Schools							
100	Athletics			24,795.24	3,418.00	5,854.55	0.00	22,358.69
105	Bowling			1,249.61	0.00	0.00	0.00	1,249.61
110	Boys' Basketball			377.50	1,050.00	0.00	0.00	1,427.50
115	Cross Country			900.69	0.00	799.21	0.00	101.48
120	Girls' Basketball			4,937.82	0.00	0.00	-584.00	4,353.82
125	Boys' Golf			1,121.04	0.00	0.00	0.00	1,121.04
130	Football			2,307.46	0.00	0.00	0.00	2,307.46
135	JH Football			8.50	0.00	0.00	0.00	8.50
140	JH Volleyball			0.00	0.00	0.00	0.00	0.00
145	JH Girls Basketball			950.03	0.00	295.73	0.00	654.30
146	JH Boys BB			0.00	0.00	0.00	0.00	0.00
150	Girls' Golf			3,380.75	0.00	0.00	0.00	3,380.75
170	Volleyball			3,902.05	0.00	0.00	-30.00	3,872.05
175	JH Wrestling			1,491.45	0.00	0.00	0.00	1,491.45
180	Wrestling			873.00	989.00	0.00	0.00	1,862.00
185	Girls Wrestling			1,042.61	0.00	0.00	0.00	1,042.61
190	Track			220.00	0.00	0.00	0.00	220.00
200	Research & Development			10,995.00	0.00	0.00	0.00	10,995.00
300	Archery			716.99	0.00	0.00	0.00	716.99
305	Art Club			908.80	0.00	264.75	0.00	644.05
310	Ag Land Lab			0.00	0.00	0.00	0.00	0.00
320	Community Service Club			5,976.97	0.00	362.70	0.00	5,614.27
325	Drama			223.39	0.00	0.00	0.00	223.39
335	FBLA			8,312.07	20.00	110.36	12.00	8,233.71
345	FFA			25,133.08	1,166.50	10,805.23	0.00	15,494.35
350	Foreign Language			826.69	0.00	0.00	0.00	826.69
355	S Club			63.63	0.00	0.00	0.00	63.63
360	Speech			1,784.10	0.00	0.00	0.00	1,784.10
365	Student Council			9,827.99	283.00	374.34	-24.00	9,712.65
370	Dance Team			704.09	0.00	0.00	0.00	704.09
375	Leadership			380.01	0.00	0.00	0.00	380.01
500	Elementary K-5			10,886.00	0.00	455.51	0.00	10,430.49
501	Elementary PBiS			2,286.62	0.00	90.00	6.00	2,202.62
503	Kids' Club			18.76	0.00	0.00	0.00	18.76
505	Middle School			525.92	0.00	0.00	0.00	525.92
510	Secondary			1,986.75	0.00	0.00	0.00	1,986.75
511	Secondary PBiS			1,347.83	0.00	0.00	6.00	1,353.83
522	Class of 2022			0.00	0.00	0.00	0.00	0.00
523	Class of 2023			0.00	0.00	0.00	0.00	0.00
524	Class of 2024			0.00	0.00	0.00	0.00	0.00
525	Class of 2025			222.84	0.00	0.00	0.00	222.84
526	Class of 2026			3,096.95	0.00	0.00	0.00	3,096.95
527	Class of 2027			3,281.53	1,020.00	0.00	0.00	4,301.53

# Current Cash Balance

Sorted by Site ID, Reporting ID, Activity ID.  
From 12/01/2025 to 12/31/2025.

Site ID	Site Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Rep ID	Reporting ID Name					
Activity ID	Activity Name					
528	Class of 2028	2,774.81	0.00	0.00	0.00	2,774.81
530	Class of 2029	50.00	0.00	0.00	0.00	50.00
533	CLASS OF 2033	306.04	0.00	0.00	0.00	306.04
610	Ag Ed	100.90	0.00	0.00	0.00	100.90
615	Ag Trip	0.00	0.00	0.00	0.00	0.00
620	Art Fund	2,363.52	0.00	0.00	0.00	2,363.52
630	Music	16,450.74	4,523.25	3,530.00	0.00	17,443.99
640	Flashlight	17,619.10	0.00	140.00	0.00	17,479.10
660	Industrial Arts	159.55	0.00	0.00	0.00	159.55
670	Student Purchases	0.00	0.00	0.00	0.00	0.00
690	Yearbook	5,934.14	120.00	0.00	0.00	6,054.14
800	Backpack Program	12,453.42	400.00	841.40	0.00	12,012.02
802	Cat's Closet	1,566.19	6.00	325.19	614.00	1,861.00
805	EPOCH	0.00	0.00	0.00	0.00	0.00
810	Flower Fund	582.45	0.00	0.00	0.00	582.45
820	Alumni Board	92.23	0.00	0.00	0.00	92.23
830	Library Fund	46.04	1,260.72	0.00	0.00	1,306.76
845	Striv	8,577.03	515.00	1,342.50	0.00	7,749.53
846	Technology	3,540.16	30.00	0.00	0.00	3,570.16
860	Teachers' Workroom	1,667.31	0.00	134.25	0.00	1,533.06
861	Elementary Workroom	1,027.07	99.00	65.80	0.00	1,060.27
870	Therapy Dog	0.00	0.00	0.00	0.00	0.00
880	Wildcat Food	30,041.30	11,353.56	4,361.55	0.00	37,033.31
890	Wellness Grant	534.89	0.00	0.00	0.00	534.89
895	Grow Your Own	1,007.00	0.00	0.00	0.00	1,007.00
990	Interest	8,017.15	607.46	118.25	0.00	8,506.36
<b>Totals:</b>		<u>251,974.80</u>	<u>26,861.49</u>	<u>30,271.32</u>	<u>0.00</u>	<u>248,564.97</u>
<b>SPS Totals:</b>		<u>251,974.80</u>	<u>26,861.49</u>	<u>30,271.32</u>	<u>0.00</u>	<u>248,564.97</u>
<b>Report Totals:</b>		<u>251,974.80</u>	<u>26,861.49</u>	<u>30,271.32</u>	<u>0.00</u>	<u>248,564.97</u>

# Superior Public Schools

## December 2025 Revenue Budget Report

Account Code	Description	December 2025 Receipts	Budget (YTD)	Actual (YTD)
01-1-01100-000-000	Local Property Taxes	(\$10,652.63)	(\$5,860,296.00)	(\$1,072,032.67)
01-1-01115-000-000	Carline Tax	\$0.00	(\$3,900.00)	(\$450.96)
01-1-01120-000-000	Pub Power 5% Gross	\$0.00	(\$8,900.00)	\$0.00
01-1-01125-000-000	Motor Vehicle Taxes	(\$23,586.37)	(\$172,716.00)	(\$76,791.03)
01-1-01140-000-000	Pen/Int on Delinquent Taxes	(\$695.92)	(\$10,000.00)	(\$3,277.87)
01-1-01331-000-000	Tuition Otr Dist Reg Ed	(\$26,000.00)	(\$61,000.00)	(\$26,000.00)
01-1-01510-000-000	Interest	(\$2,476.32)	(\$47,000.00)	(\$16,943.99)
01-1-01911-000-000	Local License Fees	\$0.00	(\$3,100.00)	\$0.00
01-1-01920-000-000	Donations	(\$7,500.00)	(\$10,000.00)	(\$20,500.00)
01-1-01921-000-000	City Police Court Fines	(\$100.00)	(\$2,000.00)	(\$125.00)
01-1-01990-000-000	Other Local Receipts	(\$1,350.00)	(\$16,000.00)	(\$2,142.20)
01-1-02110-000-000	Co Fines & License Fees	(\$1,612.93)	(\$24,000.00)	(\$9,694.01)
01-1-02210-000-000	ESU Receipts	\$0.00	(\$2,500.00)	(\$1,610.38)
01-1-03110-000-000	State Aid	(\$129,202.00)	(\$646,011.00)	(\$258,404.00)
01-1-03120-000-000	Sped - School Age	(\$130,646.00)	(\$600,000.00)	(\$130,646.00)
01-1-03125-000-000	Sped Transport - SA	\$0.00	(\$33,000.00)	\$0.00
01-1-03130-000-000	Homestead Exemption	\$0.00	(\$45,000.00)	(\$470.77)
01-1-03131-000-000	Property Tax Credit	\$0.00	(\$500,000.00)	\$0.00
01-1-03180-000-000	Pro-Rate Motor Vehicle	\$0.00	(\$13,000.00)	(\$1,046.18)
01-1-03400-000-000	State Apportionment	\$0.00	(\$65,000.00)	\$0.00
01-1-03535-000-000	High Ability Learners	\$0.00	(\$5,000.00)	\$0.00
01-1-03551-000-000	State CTE	(\$7,500.00)	\$0.00	(\$7,500.00)
01-1-04105-000-000	eRate Funding	\$0.00	(\$77,600.00)	\$0.00
01-1-04310-000-000	REAP	(\$14,904.00)	(\$33,000.00)	(\$14,904.00)
01-1-04505-000-000	Title I	\$0.00	(\$98,123.00)	\$0.00
01-1-04509-000-000	Title II A	\$0.00	(\$17,022.00)	(\$489.00)
01-1-04516-000-000	IDEA Presc (619) Base, E/P	\$0.00	(\$4,160.00)	(\$4,142.00)
01-1-04518-000-000	IDEA Part B (611) Base, E/P	\$0.00	(\$117,001.00)	(\$8,880.00)
01-1-04521-000-000	IDEA Part B Proportionate Share	\$0.00	\$0.00	(\$4,600.00)
01-1-04531-000-000	Title IV, Part B, 21st Century	\$0.00	(\$50,000.00)	(\$21,471.00)
01-1-04708-000-000	MIPS	\$0.00	(\$20,000.00)	(\$8,471.31)
01-1-04709-000-000	MAAPS	\$0.00	(\$7,000.00)	(\$2,029.11)
01-1-05300-000-000	Sale Of Property	\$0.00	\$0.00	(\$8,000.00)
01-1-05301-000-000	Insurance Adjustments	(\$1,015.57)	(\$2,000.00)	(\$1,015.57)
<b>Subtotal of Element: [FUND] 01 - General Fund</b>		<b>(\$357,241.74)</b>	<b>(\$8,554,329.00)</b>	<b>(\$1,701,637.05)</b>
<b>Grand Total</b>		<b>(\$357,241.74)</b>	<b>(\$8,554,329.00)</b>	<b>(\$1,701,637.05)</b>

# Superior Public Schools

## December 2025 Expense Budget Report

FUND	FUNCTION	December 2025 Expenditures	Budget YTD	Actuals (YTD)
01 - General Fund	01100 - Regular Instruction	\$252,641.31	\$3,611,820.00	\$1,063,850.53
01 - General Fund	01150 - Limited English Proficiency	\$1,678.81	\$21,100.00	\$6,715.26
01 - General Fund	01160 - Poverty Programs	\$23,466.56	\$283,500.00	\$83,244.52
01 - General Fund	01200 - Special Education - School Age	\$133,978.87	\$1,332,522.00	\$430,172.59
01 - General Fund	01291 - Special Education - Ages 3-5	\$7,391.75	\$218,250.00	\$31,151.91
01 - General Fund	01292 - Special Education - Ages 0-2	\$809.58	\$16,000.00	\$2,965.85
01 - General Fund	01300 - Summer School	\$202.63	\$25,350.00	\$624.86
01 - General Fund	02110 - Attendance/Social Work Services	\$0.00	\$10,500.00	\$0.00
01 - General Fund	02120 - Guidance Services	\$8,439.65	\$107,950.00	\$34,714.61
01 - General Fund	02130 - Health Services	\$948.31	\$13,000.00	\$4,300.67
01 - General Fund	02140 - Psychological Services	\$3,849.59	\$97,100.00	\$15,398.36
01 - General Fund	02141 - Psychological Services - School Age	\$5,676.86	\$73,000.00	\$22,767.09
01 - General Fund	02142 - Psychological Services - Ages 3-5	\$0.00	\$5,000.00	\$281.00
01 - General Fund	02143 - Psychological Services - Ages 0-2	\$0.00	\$1,000.00	\$0.00
01 - General Fund	02151 - Speech Path and Deaf Ed - School Age	\$22,467.21	\$331,500.00	\$97,188.98
01 - General Fund	02152 - Speech Path and Deaf Ed - Ages 3-5	\$5,043.71	\$62,500.00	\$20,175.88
01 - General Fund	02153 - Speech Path and Deaf Ed - Ages 0-2	\$806.79	\$12,700.00	\$3,421.14
01 - General Fund	02161 - Occupational Therapy- School Age	\$4,206.55	\$34,000.00	\$11,975.91
01 - General Fund	02162 - Occupational Therapy - Ages 3-5	\$0.00	\$12,500.00	\$0.00
01 - General Fund	02163 - Occupational Therapy-Ages 0-2	\$479.23	\$7,000.00	\$5,833.44
01 - General Fund	02171 - Physical Therapy - School Age	\$1,168.50	\$15,500.00	\$3,362.00
01 - General Fund	02172 - Physical Therapy-Ages 3-5	\$656.00	\$4,000.00	\$1,719.50
01 - General Fund	02173 - Physical Therapy-Ages 0-2	\$369.00	\$2,000.00	\$1,694.75
01 - General Fund	02181 - Vision Services - School Age	\$458.75	\$10,000.00	\$1,669.39
01 - General Fund	02183 - Vision Services - Ages 0-2	\$833.75		\$2,649.56
01 - General Fund	02190 - Student Activities	\$565.04	\$25,600.00	\$5,809.13
01 - General Fund	02210 - Improvement of Instruction	\$5,683.86	\$70,000.00	\$22,775.44
01 - General Fund	02212 - Instruction/Curriculum Development	\$531.00	\$33,000.00	\$2,052.00
01 - General Fund	02213 - Instructional Staff Training	\$1,436.92	\$3,500.00	\$2,736.92
01 - General Fund	02220 - Library/Media Services	\$14,812.97	\$150,800.00	\$59,560.39
01 - General Fund	02224 - Educational Television Services	\$96.29	\$5,600.00	\$1,017.98
01 - General Fund	02230 - Instruction-Related Technology	\$9,771.16	\$209,000.00	\$83,902.45
01 - General Fund	02240 - Academic Student Assessment	\$0.00	\$3,500.00	\$0.00
01 - General Fund	02290 - Other Support - Instructional Staff	\$0.00	\$500.00	\$0.00
01 - General Fund	02310 - Board of Education	\$5,307.29	\$35,100.00	\$6,079.58
01 - General Fund	02320 - Superintendent	\$19,975.08	\$242,550.00	\$80,440.00
01 - General Fund	02330 - District Legal Services	\$450.00	\$17,500.00	\$1,212.50
01 - General Fund	02410 - Principal	\$33,396.98	\$417,700.00	\$137,117.30
01 - General Fund	02490 - School Administration Other	\$7,755.57	\$111,700.00	\$31,022.28
01 - General Fund	02510 - Business Office	\$8,830.17	\$207,200.00	\$34,378.46
01 - General Fund	02570 - Personnel Services	\$0.00	\$1,500.00	\$133.00

# Superior Public Schools

## December 2025 Expense Budget Report

FUND	FUNCTION	December 2025 Expenditures	Budget YTD	Actuals (YTD)
01 - General Fund	02580 - Administrative Technology Service	\$0.00	\$0.00	\$2,286.93
01 - General Fund	02610 - Custodial	\$19,816.08	\$441,350.00	\$107,589.01
01 - General Fund	02620 - Building Maintenance	\$32,803.30	\$358,850.00	\$152,282.91
01 - General Fund	02630 - Grounds Maintenance	\$5,099.48	\$252,500.00	\$87,571.49
01 - General Fund	02650 - Non-Pupil Vehicle	\$0.00	\$7,500.00	\$365.42
01 - General Fund	02660 - Security	\$0.00	\$8,000.00	\$0.00
01 - General Fund	02670 - Safety	\$0.00	\$10,000.00	\$16,544.96
01 - General Fund	02710 - Regular Transportation	\$15,972.79	\$311,000.00	\$57,079.23
01 - General Fund	02712 - School Age SPED Transportation	\$18,365.40	\$53,750.00	\$28,910.83
01 - General Fund	02713 - Preschool Transportation	\$2,186.96	\$44,500.00	\$8,377.89
01 - General Fund	02730 - Regular Vehicle Maintenance	\$189.94	\$28,500.00	\$3,880.45
01 - General Fund	02732 - School Age SPED Vehicle Maintenance	\$0.00	\$3,500.00	\$875.66
01 - General Fund	02733 - Preschool Vehicle Maintenance	\$0.00	\$1,000.00	\$74.40
01 - General Fund	03300 - Community Services Operations	\$0.00	\$3,000.00	\$0.00
01 - General Fund	03535 - High Ability Learners	\$273.70	\$23,150.00	\$4,467.10
01 - General Fund	03551 - Career Education	\$0.00	\$7,500.00	\$7,500.00
01 - General Fund	06200 - Title IA	\$10,032.33	\$117,250.00	\$40,129.32
01 - General Fund	06310 - Title IIA	(\$3,288.63)	\$17,100.00	\$17,022.00
01 - General Fund	06406 - IDEA Preschool (619) Base Allocation	\$638.97	\$4,160.00	\$2,473.64
01 - General Fund	06408 - IDEA Part B (611)	\$19,254.30	\$124,200.00	\$77,017.20
01 - General Fund	06968 - 21st Century Learning	\$5,605.04	\$45,500.00	\$18,928.60
01 - General Fund	06992 - REAP	\$5,750.00	\$36,265.00	\$14,904.00
01 - General Fund	08000 - Transfers (Outgoing)	\$0.00	\$236,000.00	\$53,500.00
01 - General Fund	09000 - Non-Program Expenditure	\$0.00	\$2,500.00	\$0.00
<b>Subtotal of Account Type: Expenditure</b>		<b>\$716,885.40</b>	<b>\$9,979,617.00</b>	<b>\$3,015,896.27</b>
<b>Subtotal of Element: [FUND] 01 - General Fund</b>		<b>\$716,885.40</b>	<b>\$9,979,617.00</b>	<b>\$3,015,896.27</b>
02 - Depreciation Fund	02900 - Other Support Services	\$139,404.78	\$967,251.00	\$332,286.14
<b>Subtotal of Account Type: Expenditure</b>		<b>\$139,404.78</b>	<b>\$967,251.00</b>	<b>\$332,286.14</b>
<b>Subtotal of Element: [FUND] 02 - Depreciation Fund</b>		<b>\$139,404.78</b>	<b>\$967,251.00</b>	<b>\$332,286.14</b>
03 - Employee Benefit Fund	02900 - Other Support Services	\$0.00	\$8,389.00	\$0.00
<b>Subtotal of Account Type: Expenditure</b>		<b>\$0.00</b>	<b>\$8,389.00</b>	<b>\$0.00</b>
<b>Subtotal of Element: [FUND] 03 - Employee Benefit Fund</b>		<b>\$0.00</b>	<b>\$8,389.00</b>	<b>\$0.00</b>
06 - School Nutrition Fund	03100 - Food Services Operations	\$34,403.83	\$454,173.00	\$147,354.93
<b>Subtotal of Account Type: Expenditure</b>		<b>\$34,403.83</b>	<b>\$454,173.00</b>	<b>\$147,354.93</b>
<b>Subtotal of Element: [FUND] 06 - School Nutrition Fund</b>		<b>\$34,403.83</b>	<b>\$454,173.00</b>	<b>\$147,354.93</b>
07 - Bond Fund	05000 - Debt Service	\$0.00	\$1,856,602.00	\$491,421.25
<b>Subtotal of Account Type: Expenditure</b>		<b>\$0.00</b>	<b>\$1,856,602.00</b>	<b>\$491,421.25</b>
<b>Subtotal of Element: [FUND] 07 - Bond Fund</b>		<b>\$0.00</b>	<b>\$1,856,602.00</b>	<b>\$491,421.25</b>
08 - Special Building Fund	02620 - Building Maintenance	\$0.00	\$250,000.00	\$0.00

# Superior Public Schools

## December 2025 Expense Budget Report

FUND	FUNCTION	December 2025 Expenditures	Budget YTD	Actuals (YTD)
08 - Special Building Fund	04600 - Site Improvements	\$0.00	\$100,000.00	\$0.00
08 - Special Building Fund	04700 - Building Improvements	\$0.00	\$150,094.00	\$0.00
08 - Special Building Fund	05000 - Debt Service	\$0.00	\$125,655.00	\$123,217.50
<b>Subtotal of Account Type: Expenditure</b>		<b>\$0.00</b>	<b>\$625,749.00</b>	<b>\$123,217.50</b>
<b>Subtotal of Element: [FUND] 08 - Special Building Fund</b>		<b>\$0.00</b>	<b>\$625,749.00</b>	<b>\$123,217.50</b>
09 - QCPUF Fund	05000 - Debt Service	\$0.00	\$146,200.00	\$141,003.75
09 - QCPUF Fund	09003 - Interfund Loan	\$0.00	\$466,623.00	\$0.00
<b>Subtotal of Account Type: Expenditure</b>		<b>\$0.00</b>	<b>\$612,823.00</b>	<b>\$141,003.75</b>
<b>Subtotal of Element: [FUND] 09 - QCPUF Fund</b>		<b>\$0.00</b>	<b>\$612,823.00</b>	<b>\$141,003.75</b>
10 - Cooperative Fund	02290 - Other Support - Instructional Staff	\$3,789.24	\$115,000.00	\$15,741.96
<b>Subtotal of Account Type: Expenditure</b>		<b>\$3,789.24</b>	<b>\$115,000.00</b>	<b>\$15,741.96</b>
<b>Subtotal of Element: [FUND] 10 - Cooperative Fund</b>		<b>\$3,789.24</b>	<b>\$115,000.00</b>	<b>\$15,741.96</b>
<b>Grand Total</b>		<b>\$894,483.25</b>	<b>\$14,619,604.00</b>	<b>\$4,266,921.80</b>

**Superior Public Schools**

## January 2026 Check Listing Report

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
20/20 Technologies LLC	1 yr main for 3CX phone systems	\$3,800.00
Alexander Motors, Inc	15 Regular vehicle quarterly inspections	\$558.00
Alexander Motors, Inc	SPED Vehicle Quarterly Inspection - Van 7	\$37.20
Alexander Motors, Inc	SPED Vehicle Quarterly Inspection - Van #9	\$37.20
Alexander Motors, Inc	SPED Vehicle Quarterly Inspection - Van #99	\$37.20
Alexander Motors, Inc	SPED Vehicle Quarterly Inspection - Palls Bus 12	\$37.20
Amazon Capital Services	main supplies	\$621.05
Amazon Capital Services	Jackson - supplies	\$9.99
Amazon Capital Services	Christiancy - Tech	\$149.99
Amazon Capital Services	Kids Club Supplies	\$99.58
Amazon Capital Services	Ferebee supplies	\$56.40
Amazon Capital Services	cust supplies	\$48.84
Amazon Capital Services	main supplies	\$30.00
Amazon Capital Services	Blauvelt - supplies	\$118.33
Amazon Capital Services	custodial supplies	\$112.35
Amazon Capital Services	Kids club supplies	\$41.57
Amazon Capital Services	main supplies	\$39.18
Amazon Capital Services	main supplies	\$321.86
Amazon Capital Services	Elem library ipad stand	\$78.38
Amazon Capital Services	Ra Renz supplies	\$20.78
Amazon Capital Services	cust supplies	\$20.07
Amazon Capital Services	custodial supplies	\$201.27
Amazon Capital Services	Pahl - supplies	\$38.61
Amazon Capital Services	Ra Renz - supplies	\$17.97
Amazon Capital Services	custodial/transportation supplies	\$264.70
Amazon Capital Services	Tech supplies	\$33.98
Angie Ehlers	Kids Club supplies	\$14.00
Apple Inc.	iPads - Library	\$658.00
Audrey Parks	Cell phone stipend	\$50.00
Baker & Son Disposal LLC	November & December 25 Trash	\$1,200.00
Blick Art Materials	Breland - art supplies	\$1,442.76
Bomgaars Supply	Thomas - supplies	\$101.34
Bomgaars Supply	main supplies	\$39.98
Bomgaars Supply	main supplies	\$37.45
Bomgaars Supply	Christiancy - supplies	\$22.49
Bomgaars Supply	custodial supplies	\$24.99
Brodstone Healthcare	December 25 PT Services	\$2,173.00
Brodstone Healthcare	November 2025 PT Services	\$2,050.00
C & M Supply	Bulk fuel	\$6,215.02
Central Community College	Dual credit courses (39 reg)	\$4,670.00
Cody Fierstein	Cell phone stipend	\$50.00
Computer Hardware	Corman - Tech	\$760.00
Diversified Drug Testing & Occupational Services	Driver Program Fees	\$218.00
Eakes Office Solutions	09.25.25 - 12.27.25 copies	\$4,351.97
Eakes Office Solutions	custodial supplies	\$89.70
Eakes Office Solutions	custodial supplies	\$1,790.82
Educational Service Unit #3	Laserfische subscription	\$873.78
Educational Service Unit #9	Tietjen - training	\$35.00
Educational Service Unit #9	Trumble - Phonic Training	\$35.00
Educational Service Unit #9	C. Utecht - Phonic Training	\$35.00
Educational Service Unit #9	Smith - Phonic Training	\$35.00
Educational Service Unit #9	November 25 18+ Program	\$1,938.00
Educational Service Unit #9	November 25 BAF Vision	\$250.00
Educational Service Unit #9	Nov 25 Deaf Educator	\$675.00
Educational Service Unit #9	Nov 25 SLP Services	\$154.00
Educational Service Unit #9	Nov 25 SPED Services	\$1,000.00
Educational Service Unit #9	Nov 25 Summit Academy	\$2,380.00
Educational Service Unit #9	November 25 Vision Services	\$250.00
Eggers Motor Service & Sales	Bus 20 computer hookup/codes	\$350.00
Glenwood Telecommunications	Internet	\$218.43
Hiatt Construction	Frame walls - wrestling desk	\$595.00
Hometown Leasing	Copier lease	\$1,777.90

**Superior Public Schools**

## January 2026 Check Listing Report

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
Ideal Market	Bus training supplies	\$44.46
Ideal Market	Ra. Renz supplies	\$36.16
Ideal Market	Palls supplies	\$4.98
Ideal Market	Duncan culinary supplies	\$38.50
Ideal Market	Power Room Supplies	\$14.47
Ideal Market	Duncan culinary supplies	\$36.83
Ideal Market	Kids Club supplies	\$41.47
Ideal Market	Kids Club Supplies	\$18.60
IdentiSys Inc	Tech - badge holders	\$277.17
IdentiSys Inc	ID Card printer - tech	\$3,056.63
Jacobi Carpet & Lineoleum Inc.	flooring	\$514.64
Jodi Fierstein	cell phone stipend	\$50.00
John Whetzal	cell phone stipend	\$50.00
JW Pepper & Son Inc	White - honor choir music	\$24.80
JW Pepper & Son Inc	District Sheet Music	\$221.24
JW Pepper & Son Inc	Spring Concert Music	\$100.00
JW Pepper & Son Inc	District Music	\$38.25
Kansas City Audio-Visual, Inc	REAP - MS/HS Cleartouches	\$12,195.41
Kenny's Lumber and Farm Supply Inc	Thomas- supplies	\$53.90
Kenny's Lumber and Farm Supply Inc	Power room door	\$785.24
Kenny's Lumber and Farm Supply Inc	Going - supplies	\$54.94
Kenny's Lumber and Farm Supply Inc	Thomas - supplies	\$99.99
KSB School Law, PC LLO	Dec 25 Legal Fees	\$630.00
Landmark Implement Inc	main supplies	\$2.81
Lawrence Nelson Public Schools	November 2025 OT Services	\$5,175.25
Levrack LLC	Storage System	\$7,065.00
Lock and Key for Less	Door lock parts	\$135.00
Logan Christiancy	Tech supplies	\$48.97
Logan Christiancy	cell phone stipend	\$50.00
Matheson Tri-Gas Inc	Going - welding gases/supplies	\$839.70
Matheson Tri-Gas Inc	Welding gases	\$425.05
Moeller Electric Enterprises, Inc.	Weight room electrical/outside light	\$883.39
Nebraska Council of School Administrators	J Whetzal - legislative meeting registration	\$120.00
One Source	new hire backgrounds	\$19.00
OnToCollege	ACT Test Prep	\$2,430.00
Petro Plus	Bus 12 tires (6)	\$997.80
Pine Cove Consulting, LLC	Office 365 Licenses	\$496.80
Pine Cove Consulting, LLC	Jan 26 Backup & Restore	\$450.00
Pine Cove Consulting, LLC	Jan 26 monthly managed services	\$1,906.67
Sparq Data Solutions	meeting & negotiations subscription	\$4,500.00
Stephanie Corman	cell phone stipend	\$50.00
Summit Academy	Elem Sped Services	\$18,000.00
Superior Ace Hardware	main supplies	\$29.99
Superior Ace Hardware	Breland - supplies	\$5.18
Superior Ace Hardware	main supplies	\$49.99
Superior Ace Hardware	main supplies	\$0.38
Superior Ace Hardware	main supplies	\$39.98
Superior Ace Hardware	Going - supplies	\$81.69
Superior Ace Hardware	main supplies	\$3.16
Superior Ace Hardware	main supplies	\$20.58
Superior Ace Hardware	main supplies	\$3.12
Superior Ace Hardware	main supplies	\$46.99
Superior Exterminating	Spraying	\$300.00
Superior Motor Parts	Windshield Wiper Fluid - all vehicles	\$17.94
Superior Motor Parts	Diesel Exhaust Fluid - all buses	\$129.90
Superior Pharmacy	Tech supplies	\$3.74
Superior Publishing Co., Inc	mtg, notice, proc, bid	\$111.13
Superior Utilities	monthly utilities	\$10,415.52
U.S. Bank	J Whetzal - Flight Tickets DC Trip (Southwest Airline)	\$721.49
U.S. Bank	J Whetzal - parking at hotel (Center Park Garage)	\$13.50
U.S. Bank	parking at conference (Cornhusker garage)	\$16.50
U.S. Bank	Schneider supplies (Written Express Forms)	\$201.30

**Superior Public Schools**

## January 2026 Check Listing Report

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
U.S. Bank	meal at conference ( Topsy Tina Cantina)	\$41.91
U.S. Bank	J Whetzal meal at conference (Arby's)	\$11.81
U.S. Bank	Hulu monthly subscription (Hulu)	\$96.29
U.S. Bank	Principal Conference rooms (Cornhusker)	\$232.00
U.S. Bank	J Whetzal AI Subscription (Grok)	\$30.00
U.S. Bank	Gilbert supplies (TPT)	\$9.00
U.S. Bank	Gilbert supplies (TPT)	\$42.06
U.S. Bank	Gilbert supplies (TPT)	\$35.24
U.S. Bank	Principal Conference meal (Lincoln Marriot)	\$59.29
U.S. Bank	1st Grade supplies (TPT)	\$50.00
U.S. Bank	J Whetzal meal (Speedee Mart)	\$11.12
U.S. Bank	Fuel - suburban	\$55.76
U.S. Bank	Nurse supplies	\$1.34
U.S. Bank	Christiancy - Brainstorm conference registration (Brainstorm)	\$420.00
U.S. Bank	central supply (Sam's Club)	\$16.48
U.S. Bank	Kids Club supplies (Walmart)	\$150.62
U.S. Bank	Stenson - SLP Dues (ASHA)	\$278.00
U.S. Bank	Schneider - SLP Dues (ASHA)	\$250.00
U.S. Bank	Fierstein - SLP Dues (ASHA)	\$250.00
U.S. Bank	Trumble - ASHA Dues (ASHA)	\$278.00
U.S. Bank	J Whetzal hotel at conference (Hampton Inn)	\$120.57
U.S. Bank	Meal at conference (Culver's)	\$29.57
U.S. Bank	J Whetzal - meal at conference (Hopcat)	\$21.96
U.S. Bank	Christancy - hotel hold (Kalahri Hotel)	\$217.00
Verizon Connect	monthly GPS Tracker	\$507.44
Verizon Wireless	cell phone service	\$132.97
Woodwards Disposal	shredding services	\$27.50
Yandas Music & Pro Audio	White - mic chord replacement	\$50.35
<b>Subtotal</b>		<b>\$121,014.81</b>
<b>General Fund Payroll &amp; Benefits</b>		<b>\$ 579,448.70</b>
<b>Total</b>		<b>\$ 700,463.51</b>

### SABBATICAL LEAVE:

Sabbatical leave may be granted up to one full year (12 months) for the purpose of educational advancement upon written request to the Board of Education. The Certified Contracted Employee granted sabbatical leave shall agree to return to the District's employment for one contract year following the sabbatical leave. The Certified Contracted Employee granted sabbatical leave shall retain their year's of experience and placement on the index salary schedule, but will not accrue a year's credit of service for such leave. Upon return to active employment, the District may assign the Certified Contracted Employee to duties by reason of certification and endorsement. Sabbatical leave will be unpaid leave. A certified Contracted Employee granted sabbatical leave must reimburse the District for the premium for Health and Dental Insurance if the Certified Contracted Employee wishes to maintain Health and Dental Insurance. All other fringe benefits shall be maintained by the District.

### CERTIFIED CONTRACTED EMPLOYEE TUITION SCHOLARSHIP

This District may reimburse a Certified Contracted Employee 50% of the tuition-only cost for one graduate-level course not to exceed \$500 per course, per semester. A Certified Contracted Employee can be reimbursed for up to five (5) education-related graduate level or District-requested endorsement courses during employment but no more than three (3) courses during one contract year. Approval for multiple courses is not guaranteed as it is dependent on the number of applicants, evidence of successful completion of the course, budget, and board approval.

Certified Contracted Employees shall apply in writing to the Superintendent of Superior Schools before the start of the course (August 1st for Fall courses, January 1st for Winter courses, and May 1st for Summer courses) of their intention to apply for tuition scholarship reimbursement. The Board of Education will approve the tuition reimbursement amount following the completion of the course(s) taken.

Graduate hours must be earned from an accredited College or University and may only be for courses taken before their first Masters is achieved or District-requested endorsement. The Certified Contracted Employee must pay for the tuition initially. Upon the completion of the course with a grade of B (3.0 on a 4.0 scale) or above, the Certified Contracted Employee must submit a receipt for the tuition payment and a final grade card as evidence of successful completion of the course. The reimbursement shall be limited to the tuition cost, exclusive of additional fees, lab costs, and other course-related expenses.

All scholarships will be approved by the Board of Education. The District will have a \$7,500 budget per year to distribute for individual scholarships. If the allotted \$7,500 is not used during the budgeted year, the remaining funds will not carry over to the next year.

Certified Contracted Employees receiving any amount of tuition scholarship funds will be required to stay with the Superior School District for five (5) years after the completion of their Masters or District requested endorsement. If a Certified Contracted Employee receiving scholarship funds leaves before the five (5) years, they

must pay the District back a portion of the total scholarship amount received as listed below: (Amount will be taken out of their last paycheck from the District.)

- 1 year after completion- 80% of the total scholarship amount received
- 2 years- 65 % of the total scholarship amount received
- 3 years- 50% of the total scholarship amount received
- 4 years- 35% of the total scholarship amount received

Certified Contracted Employees receiving any amount of tuition scholarship who leave the District before completing their Masters or District-requested endorsement will be required to pay the District back 100% of their tuition scholarships. The Certified Contracted Employees agree that any repayment amounts owed to the District will be deducted from the Certified Contracted Employees' wages or salary owed to the Certified Contracted Employees by the District.

#### SAFETY COMMITTEE

Pursuant to NEB. REV. STAT. §§ 48-443, the parties agree that the Superintendent may appoint members of the staff to serve on the safety committee as appropriate and as required by law.

#### WAIVER OF BARGAINING RIGHTS AND AMENDMENT TO AGREEMENT:

During the negotiations resulting in this Agreement, the District and the Association each had the unlimited right and opportunity to make demands and proposals with respect to any subject matter as to which any state or federal law imposes an obligation to bargain, including but not necessarily limited to, the Industrial Relations Act (NEB. REV. STAT. §§ 48-801 through 48-839). Except as specifically set forth elsewhere in this Agreement, the District expressly waives its right to require the Association to negotiate, and the Association expressly waives its right to require the District to negotiate over all matter as to which state or federal law imposes an obligation to bargain, whether or not: (a) such matters are specifically referred to in this Agreement; (b) such matters were discussed between the District and the Association during the negotiations which resulted in this Agreement; or (c) such matters were within the contemplation or knowledge of the District or the Association at the time this Agreement was negotiated and executed. This Agreement contains the entire understanding, undertaking, and agreement of the District and the Association, after the exercise of the right and opportunity referred to in the first sentence of this section, and finally determines all matters of collective bargaining for its terms. Changes to this Agreement, whether by addition, waiver, deletion, amendment, or modification, must be reduced to writing and executed by both the District and the Association.

#### NONDISCRIMINATION:

The Board and Association shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his or her race, color, religion, sex, disability, or national origin.



# UNIVERSITY OF NEBRASKA KEARNEY

**Kara Elizabeth Gilbert** 84495048  
Wednesday January 7, 2026

## Account Details

**Primary Name:** Kara Elizabeth Gilbert

**Fall 2025**  
**Term Balance: \$ 0.00**

<b>Description</b> <b>Last Activity Date</b>	<b>Amount</b>
Web Credit Card Payment 09-20-2025	\$ -240.75
Non Res Grad Tuition Waiver 09-17-2025	\$ -639.00
Web eCheck Payment 09-03-2025	\$ -1,000.00
Distance Education Fee 07-20-2025	\$ 105.00
Library Fee 07-20-2025	\$ 24.75
Student Records Fee 07-20-2025	\$ 4.00
Technology Fee 07-20-2025	\$ 45.00
Tuition Grad Distance Non Res 07-20-2025	\$ 1,701.00



**Precision Signs and Graphics LLC**  
 1617 Road W  
 Bruning, NE 68322  
 4023532083  
 www.go-psg.com

**Invoice 11341**

<b>BILL TO</b>	<b>SHIP TO</b>
Superior High School	Superior High School
601 West 8th	601 West 8th
P.O. Box 288	P.O. Box 288
Superior, NE 68978	Superior, NE 68978

DATE  
12/23/2025

PLEASE PAY  
**\$14,387.50**

DUE DATE  
01/01/2026

**JOB NUMBER**  
11046

DESCRIPTION	QTY	RATE	AMOUNT
<b>Scoreboards &amp; Shot Clock</b>	1	27,950.00	27,950.00T
PanView Football Scoreboard			
Color: Black			
Caption Color: White			
Border Stripe Color: Red			
4'(H) x 25'(W)			
Digital Color: White			
8x48-34mm LED Team Name Message Centers			
All Sports Pro Interface Hardware			
Installation included with current structure			
Digital Video Board/Sponsor boards not included			
Final Electrical Hookups/Trenching not included if needed.			
Installation on 12/22/25			
<b>50% DOWN</b>	-0.50	27,950.00	-13,975.00
50% DOWN REQUIRED PRIOR TO PRODUCTION, Paid 9/12/2025 ck#124030			
BALANCE PAID UPON COMPLETION.			
PRICE DOES NOT COVER COST ARISING FROM UNFORESEEN			
CIRCUMSTANCES. BEFORE PROCEEDING ANY ADDITIONAL COST WILL BE			
APPROVED BY CUSTOMER.			
<b>Frames, Hardware &amp; Posts</b>	1	412.50	412.50T
Additional Metal Framing Materials and Hardware   Installed onsite			

SUBTOTAL	14,387.50
TAX	0.00
<b>TOTAL</b>	<b>14,387.50</b>

Pay invoice

**TOTAL DUE \$14,387.50**

THANK YOU.

Balance is paid upon picking up, unless terms are set prior with PSG.

We appreciate your business and look forward to working with you again.

Items past 60 days will incur a \$20 Late Fee.

Payment Instructions: We accept cash, check, ACH, Venmo @PrecisionSignsandGraphics, or call with credit card (additional 4% processing fee).

5 - Chromebook Charging Carts -starting to fail

4 - Cleartouch Panels - resell

Assortment of cables no longer used

2-old iPads no longer in use or able to update

2-Windows 10 Machines - recycle

5-Macbooks - resell

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11

SUPERIOR, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
 SUPERIOR, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Superior Public School District No. 11  
Superior, Nebraska

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Superior Public School District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the Superior Public School District No. 11, Superior, 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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Superior Public School District No. 11, Superior, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Superior Public School District No. 11, Superior, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter - Basis of Accounting***

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

### ***Responsibilities of Management for the Financial Statements***

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Superior Public School District No. 11, Superior, 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 Superior Public School District No. 11, Superior, 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 Superior Public School District No. 11, Superior, Nebraska's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 24 - 35 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 December 11, 2025, on our consideration of Superior Public School District No. 11, Superior, 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 Superior Public School District No. 11, Superior, 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 Superior Public School District No. 11, Superior, Nebraska's internal control over financial reporting and compliance.

*Dana J Cole + Company, LLP*

Grand Island, Nebraska  
December 11, 2025

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, 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	
				Primary Government	Component Unit
		Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities					
Instruction	4,919,879	203,041	328,355	(4,388,483)	
Student support services	612,104			(612,104)	
Instructional support	446,084			(446,084)	
General administration	288,023			(288,023)	
School administration	479,652			(479,652)	
Central and business services	258,439			(258,439)	
Operation and maintenance of plant	988,551			(988,551)	
Student transportation	356,883			(356,883)	
Community service operation	5,281			(5,281)	
Student activities	343,169			(343,169)	
Nutrition Program	373,939	34,559	260,545	(78,835)	
Cooperative expense	49,063			(49,063)	
Debt service					
Principal	705,000			(705,000)	
Interest	95,271			(95,271)	
Bond fees	400			(400)	
Capital outlay	400			(400)	
	<u>9,922,138</u>	<u>237,600</u>	<u>588,900</u>	<u>(9,095,638)</u>	<u>          </u>
Component Unit					
Superior Public School Foundation	<u>34,479</u>	<u>          </u>	<u>65,618</u>	<u>          </u>	<u>31,139</u>
General receipts					
Taxes					
Property				4,620,621	
Carline tax				4,420	
Public power district sales tax				9,536	
Motor vehicle taxes				289,597	
Penalties and interest on taxes				15,131	
Interest income				98,356	12,321
Homestead exemption				89,186	
Property tax credit				2,129,769	
County fines and licenses				2,387	
Student activities				318,586	
Other income (loss)				433,933	8,203
State aid				<u>1,979,534</u>	<u>          </u>
Total general receipts				<u>9,991,056</u>	<u>20,524</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, 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	
	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit Superior Public School Foundation
Disbursements				
Change in net position resulting from receipts and disbursements			895,418	51,663
NET POSITION, beginning of year			<u>4,513,116</u>	<u>709,900</u>
NET POSITION, end of year			<u>5,408,534</u>	<u>761,563</u>
<b>ASSETS</b>				
Cash			4,575,346	74,722
Cash at county treasurer			833,188	
Investments			<u>        </u>	<u>686,841</u>
<b>TOTAL ASSETS</b>			<u>5,408,534</u>	<u>761,563</u>
<b>NET POSITION</b>				
Restricted				
Capital projects			304,450	
Debt service			977,375	
Nutrition Program			56,102	
Scholarship				26,417
Unrestricted			<u>4,070,607</u>	<u>735,146</u>
<b>TOTAL NET POSITION</b>			<u>5,408,534</u>	<u>761,563</u>

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General Fund	Bond Fund		
<b>RECEIPTS</b>				
Local receipts				
Property taxes	3,795,870	501,917	322,834	4,620,621
Carline taxes	3,726	369	325	4,420
Public power district sales tax	8,233	722	581	9,536
Motor vehicle taxes	289,597			289,597
Penalties and interest on taxes	12,785	1,374	972	15,131
Tuition from other school districts outside the state	56,000			56,000
Interest income	69,782	17,350	11,224	98,356
Local fines and licenses	2,387			2,387
Contributions and donations from private sources	8,559			8,559
Police court fines	25			25
Postsecondary receipts	2,440			2,440
Other local receipts	24,504		280	24,784
Nutrition Program receipts			34,559	34,559
Student activities			318,586	318,586
County and ESU sources	21,086	56,223	175,117	252,426
State receipts	4,184,896		13,593	4,198,489
Federal receipts	531,396		260,545	791,941
Nonrevenue receipts	40,187		42,631	82,818
Other		918	5,963	6,881
Total receipts	<u>9,051,473</u>	<u>578,873</u>	<u>1,187,210</u>	<u>10,817,556</u>
<b>DISBURSEMENTS</b>				
Instruction	4,919,879			4,919,879
Student support services	612,104			612,104
Instructional support	446,084			446,084
General administration	288,023			288,023
School administration	479,652			479,652
Central and business services	258,439			258,439
Operation and maintenance of plant	988,551			988,551
Student transportation	356,883			356,883
Community service operation	5,281			5,281
Student activities			343,169	343,169
Nutrition Program			373,939	373,939
Cooperative expense			49,063	49,063
Debt service		450,000	255,000	705,000
Interest		76,043	19,228	95,271
Bond fees		400		400
Capital outlay			400	400
Total disbursements	<u>8,354,896</u>	<u>526,443</u>	<u>1,040,799</u>	<u>9,922,138</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds			
	General Fund	Bond Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS OVER (UNDER) DISBURSEMENTS	696,577	52,430	146,411	895,418
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	(133,878)	_____	133,878	_____
NET CHANGE IN FUND BALANCES	562,699	52,430	280,289	895,418
FUND BALANCES, beginning of year	<u>3,302,955</u>	<u>725,964</u>	<u>484,197</u>	<u>4,513,116</u>
FUND BALANCES, end of year	<u>3,865,654</u>	<u>778,394</u>	<u>764,486</u>	<u>5,408,534</u>
<b>ASSETS</b>				
ASSETS				
Cash in bank and on hand	3,179,684	688,616	707,046	4,575,346
Cash at county treasurer	<u>685,970</u>	<u>89,778</u>	<u>57,440</u>	<u>833,188</u>
TOTAL ASSETS	<u>3,865,654</u>	<u>778,394</u>	<u>764,486</u>	<u>5,408,534</u>
<b>FUND BALANCES</b>				
FUND BALANCES				
Restricted				
Capital projects			304,450	304,450
Debt service		778,394	198,981	977,375
Nutrition Program			56,102	56,102
Committed				
Activities			211,385	211,385
Assigned				
Subsequent year's budget	1,425,288			1,425,288
Capital Outlay	786,605			786,605
Employee Benefits	3,380			3,380
Unassigned	<u>1,650,381</u>	_____	(6,432)	<u>1,643,949</u>
TOTAL FUND BALANCES	<u>3,865,654</u>	<u>778,394</u>	<u>764,486</u>	<u>5,408,534</u>

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, 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 Superior Public Schools District No. 11, Superior, Nebraska (the District).

Reporting Entity

Superior Public Schools District No. 11, Superior, 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.

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

Component Units

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any entities for which the District is financially accountable and other organizations that the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of the above criteria, the following component units are included within the District's reporting entity:

The Superior Educational Facilities Leasing Corporation (the Corporation) is a legally separate, nonprofit corporation, which is a component unit of the District. The Corporation was formed by the Superior Public School District's Board of Education in November 2021, to acquire property to be leased to and purchased by the District. The Corporation is governed by a four-person Board of Directors elected by the District's Board of Education. The services provided by the Corporation are so intertwined with the District that the Corporation is in substance the same as the District and it is reported as part of the District and blended into the District's basic financial statements. For budgetary reporting and Nebraska Department of Education (NDE) reporting on the Annual Financial Report to the State, the Corporation is not required for inclusion since it is a separate legal entity.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Component Units (Continued)

The Superior Public Schools Foundation (the Foundation) is a legally separate, tax-exempt component unit of Superior Public Schools District No. 11, Superior, Nebraska. The Foundation is a nonprofit organization, which supports the charitable and educational functions and betterment of the District and has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Support is received primarily through contributions and fundraising programs. The Foundation is considered a component unit of the District and is discretely presented in the District's financial statements. The Foundation has a December 31 year end; therefore, the financial statements include the financial information for the Foundation for the most recent year end of December 31, 2024. The Foundation does not issue separate financial statements.

Government-Wide Statements

The District utilizes the provisions of Statement 34 of GASB, *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 primary government is reported separately from the legally separate component unit.

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

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. All of the District's funds are considered governmental funds. An emphasis is

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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

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

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

Employee Benefit Fund - The Employee Benefit Fund is used to specifically reserve General Fund money for the benefit of school district employees. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund.

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

The District reports the following nonmajor governmental funds:

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

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

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

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.

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 GAAP.

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.

The District records unremitted payroll liabilities at year end as modified cash basis liabilities. The District's accounting system records these costs as disbursements when the related payroll is paid.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, 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, 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 principles 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 two components:

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

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

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, 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.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, 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 and funds with net deficit fund balances.

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. Interfund loans are reflected as amounts due to or due from other funds and, accordingly, are not reflected as receipts or disbursements.

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education 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 May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Leases

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.

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.

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.

Governmental activities	<u>4,575,346</u>
Type of Deposits	
Demand deposits	<u>4,575,346</u>

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.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

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

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

Superior Public Schools Foundation

As of December 31, 2024, all of the Foundation's investments were recorded at fair market value of the stock market. The fair market value of the stock as of October 31, increased by \$80,324.

NOTE 3. RETIREMENT PLAN

Plan Description

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

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

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

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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 \$459,783.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,547,217. Total covered payroll was \$4,177,060. 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. EARLY LEAVE INCENTIVE PROGRAM

The District offers an Early Leave Incentive Program for full-time certified teachers and administrators to offer financial incentives that will assist long-term employees considering early retirement or early leave decisions. To participate in the program, the employee

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. EARLY LEAVE INCENTIVE PROGRAM (Continued)

submits a written application by February 1, prior to the school year in which the employee wishes to discontinue full-time employment. Employees must have reached the minimum age of 55 on or before August 1 of the year of application. Employees must have a minimum of 20 consecutive years of credited service with the District, including credited service to Guide Rock, Lawrence, Nelson, Sandy Creek, and Superior Public Schools prior to 2007 - 2008, or the end of the unification with mentioned schools. The monetary benefit equal to \$1,040 per year of service up to the maximum of \$26,000 (25 years). The amount shall be paid in four equal payments. The District made \$57,720 in payments for the Early Leave Incentive Program for the year ended August 31, 2025.

Liability for future years is as follows:

Years Ending August 31,	Payout
2026	38,220
2027	18,720
	<u>56,940</u>

NOTE 5. LEASES

Lease agreements are summarized as follows:

Date	Terms	Payment Amount	Balance August 31, 2025
12/28/2024	5 years	<u>1,778</u>	<u>92,451</u>

Copy machines were leased beginning in December 2024, for a term of five years (60 months). The lease is not renewable and the District will not acquire the equipment at the end of the 60 month period. Payment terms are \$1,778 per month. There were no other contingent or sublease rentals related to the lease.

Annual requirements are as follows:

Years Ending August 31,	Payment
2026	21,335
2027	21,335
2028	21,335
2029	21,335
2030	7,112
	<u>92,451</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT

Public Offerings

On December 23, 2019, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$4,085,000, with variable interest rates of 1.35% - 2.30%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2012. The bonds will mature on December 15, 2031.

The original bond was issued for the construction of improvements to the District's school building. The bond proceeds were used to pay off \$4,085,000 of the Series 2012 Bond. On June 15, 2022, the District authorized the issuance of General Obligation Refunding Bonds, Series 2019, in the principal amount of \$1,285,000, with variable interest rates of 0.04% - 1.55%, for the purpose of refunding the General Obligation Advanced Refunding Bonds (Accelerated Savings) Series 2012. The bonds will mature on December 15, 2032. The original bond was issued for the construction of improvements to the District's school building.

On June 15, 2022, the District authorized the issuance of Leasing Corporation Tax-Exempt Lease Revenue Educational Faculties Note, Series 2021, in the principal amount of \$850,000, with variable interest rates of 1.32%, for the purpose of Leasing Corporation Tax-Exempt Lease Revenue Educational Faculties Note, Series 2021. The bonds will mature on December 15, 2028. The original bond was issued for the construction of improvements to the District's school building.

The following is a summary of the bonds payable transactions of the District for the year ended August 31, 2025:

	Original Issue	Balance August 31, 2024	Issued	Retirements	Bonds Outstanding August 31, 2025
General Obligation Refunding Bonds Series 2019	4,805,000	3,805,000		(450,000)	3,355,000
General Obligation Refunding Bonds Series 2021	850,000	615,000		(120,000)	495,000
General Obligation Refunding Bonds Series 2021 QCPUF	<u>1,285,000</u>	<u>1,105,000</u>		<u>(135,000)</u>	<u>970,000</u>
Total	<u><u>6,940,000</u></u>	<u><u>5,525,000</u></u>		<u><u>(705,000)</u></u>	<u><u>4,820,000</u></u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM DEBT (Continued)

Public Offerings (Continued)

Maturities on the above long-term debt are as follows:

Year Ended August 31,	QCPUF Bond		Series 2019 Bond		Farmers and Merchant Lease to purchase	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	135,000	11,101	455,000	68,575	120,000	5,655
2027	135,000	9,988	465,000	60,406	125,000	4,063
2028	140,000	8,610	475,000	48,980	125,000	2,438
2029	140,000	6,965	490,000	36,955	125,000	813
2030	140,000	5,145	500,000	27,055		
2030 - 2032	280,000	4,270	970,000	21,608		
	<u>970,000</u>	<u>46,079</u>	<u>3,355,000</u>	<u>263,579</u>	<u>495,000</u>	<u>12,969</u>

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. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 8. INTERFUND TRANSFERS

The District transferred the following amounts from the General Fund during the year to the following funds for support:

General Fund transfers:

Depreciation Fund to purchase textbooks and future capital outlay	500,000
School Nutrition Fund to offset increased food costs	87,528
Activities Fund to support student activities	<u>46,350</u>
Total General Fund transfers	<u>633,878</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. SUPERIOR PUBLIC SCHOOLS FOUNDATION

The Superior Public Schools Foundation (the Foundation) is a component unit of the District. The stated mission of the Foundation is to provide scholarships for deserving Superior High School graduates and to provide for special school expenses. Scholarship awards for the year were \$19,800.

NOTE 10. DEFICIT FUND BALANCE

The Cooperative Fund had a deficit fund balance at August 31, 2025, of \$6,432. This deficit will be financed through future receipts of the fund or the General Fund.

NOTE 11. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through December 11, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SUPERIOR PUBLIC SCHOOLS DISTRICT NO.11  
SUPERIOR, 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
<b>RECEIPTS</b>					
Local sources					
Property taxes	3,795,870				3,795,870
Carline tax	3,726				3,726
Public power district sales tax	8,233				8,233
Motor vehicle tax	289,597				289,597
Penalties and interest on taxes	12,785				12,785
Tuition from other school districts outside the state	56,000				56,000
Interest income	67,566	2,209	7		69,782
Local fines and licenses	2,387				2,387
Contributions and donations from private sources	8,559				8,559
Police court fines	25				25
Postsecondary receipts	2,440				2,440
Miscellaneous local receipts	24,504				24,504
County and ESU sources	21,086				21,086
State receipts	4,184,896				4,184,896
Federal receipts	531,396				531,396
Nonrevenue receipts	40,187				40,187
Total receipts	<u>9,049,257</u>	<u>2,209</u>	<u>7</u>		<u>9,051,473</u>
<b>DISBURSEMENTS</b>					
Instruction	4,628,141			(150,000)	4,478,141
Student support services	612,104				612,104
Instructional support	446,084				446,084
General administration	288,023				288,023
School administration	479,652				479,652
Central and business services	258,439				258,439
Operation and maintenance of plant	974,367	164,184		(150,000)	988,551
Student transportation	477,909	78,974		(200,000)	356,883
Community services operation	5,281				5,281
Private and state categorical programs	56,150				56,150
Federal programs	384,218				384,218
Nonprogram expenditures	1,369				1,369
Total disbursements	<u>8,611,738</u>	<u>243,158</u>		<u>(500,000)</u>	<u>8,354,896</u>
RECEIPTS OVER DISBURSEMENTS	437,519	(240,949)	7	(500,000)	696,577
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in (out)	(133,878)	500,000		(500,000)	(133,878)
RECEIPTS OVER DISBURSEMENTS	303,641	259,051	7		562,699
FUND BALANCE, beginning of year	<u>2,772,028</u>	<u>527,554</u>	<u>3,373</u>		<u>3,302,955</u>
FUND BALANCE, end of year	<u>3,075,669</u>	<u>786,605</u>	<u>3,380</u>		<u>3,865,654</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2025

	Nutrition Fund	Special Building	Activities Fund	Qualified Capital Purpose Undertaking Fund	Cooperative Fund	Total
<b>RECEIPTS</b>						
Local receipts						
Taxes		223,827		99,007		322,834
Carline taxes		193		132		325
Public power district sales tax				581		581
Penalties and interest on taxes		608		364		972
Interest	73	2,768	6,497	1,886		11,224
Meal sales	34,559					34,559
Other	5,963			280		6,243
Student activities			318,586			318,586
County and ESU sources		104,342		70,775		175,117
State receipts	13,593					13,593
Federal receipts	260,545					260,545
Nonrevenue receipts					42,631	42,631
Total receipts	<u>314,733</u>	<u>331,738</u>	<u>325,083</u>	<u>173,025</u>	<u>42,631</u>	<u>1,187,210</u>
<b>DISBURSEMENTS</b>						
Student support services			343,169			343,169
Nutrition Program	373,939					373,939
Cooperative expense					49,063	49,063
Debt services		120,000		135,000		255,000
Interest		7,215		12,013		19,228
Capital outlay				400		400
Total disbursements	<u>373,939</u>	<u>127,215</u>	<u>343,169</u>	<u>147,413</u>	<u>49,063</u>	<u>1,040,799</u>
RECEIPTS OVER DISBURSEMENTS	(59,206)	204,523	(18,086)	25,612	(6,432)	146,411
<b>OTHER FINANCING SOURCES</b>						
Interfund transfers	87,528		46,350			133,878
NET CHANGE IN FUND BALANCES	28,322	204,523	28,264	25,612	(6,432)	280,289
FUND BALANCES, beginning of year	27,780	99,927	183,121	173,369		484,197
FUND BALANCES (DEFICIT), end of year	<u>56,102</u>	<u>304,450</u>	<u>211,385</u>	<u>198,981</u>	<u>(6,432)</u>	<u>764,486</u>
<b>ASSETS</b>						
<b>ASSETS</b>						
Cash in bank and on hand	56,102	270,326	211,385	175,665	(6,432)	707,046
County treasurers		34,124		23,316		57,440
TOTAL ASSETS	<u>56,102</u>	<u>304,450</u>	<u>211,385</u>	<u>198,981</u>	<u>(6,432)</u>	<u>764,486</u>
<b>FUND BALANCES</b>						
<b>FUND BALANCES</b>						
Restricted						
Debt service				198,981		198,981
Nutrition Program	56,102	304,450				360,552
Committed						
Student activities			211,385			211,385
Unassigned					(6,432)	(6,432)
TOTAL FUND BALANCES	<u>56,102</u>	<u>304,450</u>	<u>211,385</u>	<u>198,981</u>	<u>(6,432)</u>	<u>764,486</u>

See accompanying notes to financial statements.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>2,772,028</u>	<u>2,078,273</u>
<b>RECEIPTS</b>			
Local sources			
1100 Property taxes	5,660,000	3,795,870	4,939,593
1115 Carline tax	3,950	3,726	3,811
1120 Public power district sales tax	8,750	8,233	8,844
1125 Motor vehicle taxes	206,850	289,597	272,702
1140 Penalties and interest on taxes		12,785	11,518
1331 Tuition from other school districts outside the state	47,000	56,000	61,000
1510 Interest income	11,110	67,566	46,351
1911 Local fines and licenses	1,500	2,387	2,985
1920 Contributions and donations from private sources		8,559	16,500
1921 Police court fines		25	100
1925 Categorical grants from corp and other private sources	2,000		
1951 District	550	500	7,084
1955 Postsecondary receipts	10,000	2,440	2,830
1990 Miscellaneous local receipts	14,000	24,004	6,093
Total local sources	<u>5,965,710</u>	<u>4,271,692</u>	<u>5,379,411</u>
County and ESU sources			
2110 Fines and license fees	1,500	20,941	23,506
2210 ESU receipts	500	145	2,478
Total county ESU sources	<u>2,000</u>	<u>21,086</u>	<u>25,984</u>
State sources			
3110 State aid	1,018,332	1,018,332	895,264
3120 Special education - school age	700,000	950,918	900,696
3125 Special education transportation	17,000	33,388	32,046
3130 Homestead exemption		75,200	80,937
3131 Property tax credit		1,915,487	397,338

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)			
State sources (Continued)			
3133 Nameplate capacity tax		9,168	2,228
3180 Pro-rate motor vehicle	9,000	12,539	12,603
3400 State apportionment	60,000	162,375	78,641
3500 State categorical programs	5,000	7,489	7,500
3599 Safety and Security Grant			32,489
3990 Other state receipts			290
Total state sources	<u>1,809,332</u>	<u>4,184,896</u>	<u>2,440,032</u>
Federal sources			
4105 Universal Services Fund (E-RATE)			37,167
4310 Title V, Part B, Subpart 1 ESSA - REAP		38,619	32,410
4418 IDEA Part B, PEaK Projects		900	
4505 Title I, Part A Grant	135,000	124,495	48,226
4509 Title II, Part A		14,978	14,869
4518 IDEA Part B base and enrollment poverty	55,000	159,797	76,192
4523 IDEA Special projects		4,125	
4524 Other federal non-categorical receipts		2,480	
4527 Title III, Part A		776	
4531 Title IV, Part B		31,687	51,780
4708 Medicaid in Public School (MIPS)	20,000	32,433	23,629
4709 Medicaid Administrative Activities (MAAPS)	7,000	10,811	9,440
4969 Title IV, Part A	40,000	10,000	10,000
4998 ESSER III	186,861	100,295	88,798
Total federal sources	<u>443,861</u>	<u>531,396</u>	<u>392,511</u>
Nonrevenue sources			
5300 Sale of property		32,781	
5301 Insurance adjustments	2,000	6,041	5,725
9000 Nonprogram receipts	140,726	1,365	10,257
Total nonrevenue sources	<u>142,726</u>	<u>40,187</u>	<u>15,982</u>
Total receipts	<u>8,363,629</u>	<u>9,049,257</u>	<u>8,253,920</u>
TOTAL FUNDS AVAILABLE		<u>11,821,285</u>	<u>10,332,193</u>

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
1100 Instruction	3,500,000	3,466,269	2,976,090
1200 Special education instructional programs	1,475,000	1,155,450	1,152,003
1300 Summer school		6,422	12,619
2100 Support services - students	709,150	612,104	622,509
2200 Support services - instruction	479,600	446,084	323,466
2300 General administration	347,950	288,023	274,491
2410 Office of the Principal	435,200	479,652	417,226
2500 Central services	317,600	258,439	191,203
2600 Operation and maintenance of plant	907,400	974,367	607,247
2700 Student transportation	413,850	477,909	376,676
3300 Community services operations		5,281	6,718
3500 State categorical programs	43,600	56,150	22,579
6000 Federal programs	558,550	384,218	432,080
8000 Transfers	210,050	133,878	135,000
9000 Nonprogram expenditures	140,726	1,369	10,258
	<u>9,538,676</u>	<u>8,745,616</u>	<u>7,560,165</u>
Total disbursements			
FUND BALANCE, end of year		<u>3,075,669</u>	<u>2,772,028</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		2,389,699	1,808,212
County treasurers		<u>685,970</u>	<u>963,816</u>
TOTAL FUND BALANCES		<u>3,075,669</u>	<u>2,772,028</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
 SUPERIOR, NEBRASKA  
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>527,554</u>	<u>506,452</u>
RECEIPTS			
Interest		2,209	2,270
General Fund support	<u>150,000</u>	<u>500,000</u>	<u>120,000</u>
Total receipts	<u>150,000</u>	<u>502,209</u>	<u>122,270</u>
TOTAL FUNDS AVAILABLE		<u>1,029,763</u>	<u>628,722</u>
DISBURSEMENTS			
Improvements	435,284	164,184	97,085
Vehicle	<u>200,000</u>	<u>78,974</u>	<u>4,083</u>
Total disbursements	<u>635,284</u>	<u>243,158</u>	<u>101,168</u>
FUND BALANCE, end of year		<u>786,605</u>	<u>527,554</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>786,605</u>	<u>527,554</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
 SUPERIOR, NEBRASKA  
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 EMPLOYEE BENEFIT FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>3,373</u>	<u>5,512</u>
RECEIPTS			
Interest	20	7	6
General Fund support (as expensed in the General Fund)	<u>75,968</u>		<u>2,000</u>
Total receipts	<u>75,988</u>	<u>7</u>	<u>2,006</u>
TOTAL FUNDS AVAILABLE		<u>3,380</u>	<u>7,518</u>
DISBURSEMENTS			
Unemployment payments			4,145
Employee benefits	<u>81,500</u>		<u>4,145</u>
Total disbursements	<u>81,500</u>		<u>4,145</u>
FUND BALANCE, end of year		<u>3,380</u>	<u>3,373</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>3,380</u>	<u>3,373</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>99,927</u>	<u>608,841</u>
RECEIPTS			
Property taxes	292,698	223,827	187,099
Carline tax	500	193	151
Interest and penalties on taxes	20,000	608	1,022
Interest		2,768	4,050
Homestead exemption		3,889	3,197
Property tax credit		99,056	15,694
Pro-rate motor vehicle		628	583
Other county receipts		769	401
Interfund loan	<u>60,000</u>		
Total receipts	<u>373,198</u>	<u>331,738</u>	<u>212,197</u>
TOTAL FUNDS AVAILABLE		<u>431,665</u>	<u>821,038</u>
DISBURSEMENTS			
Supplies	330,841		
Professional services	42,698		17,264
Capital outlay	95,000		525,072
Principal		120,000	120,000
Interest expense		7,215	8,775
Interfund loan			50,000
Total disbursements	<u>468,539</u>	<u>127,215</u>	<u>721,111</u>
FUND BALANCE, end of year		<u>304,450</u>	<u>99,927</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		270,326	97,334
County treasurers		<u>34,124</u>	<u>2,593</u>
TOTAL FUND BALANCE		<u>304,450</u>	<u>99,927</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>725,964</u>	<u>681,781</u>
RECEIPTS			
Property taxes	560,000	501,917	499,213
Carline tax	800	369	383
Public power district sales tax		722	796
Interest and penalties on taxes	10,000	1,374	1,294
Interest		17,350	16,350
Homestead exemption		7,440	8,137
Property tax credit		47,540	39,948
Pro-rate motor vehicle	1,000	1,243	1,288
Other county receipts	500	918	227
Total receipts	<u>572,300</u>	<u>578,873</u>	<u>567,636</u>
TOTAL FUNDS AVAILABLE		<u>1,304,837</u>	<u>1,249,417</u>
DISBURSEMENTS			
Bond principal payment	1,269,912	450,000	440,000
Interest expense		76,043	83,053
Bank fees		400	400
Total disbursements	<u>1,269,912</u>	<u>526,443</u>	<u>523,453</u>
FUND BALANCE, end of year		<u>778,394</u>	<u>725,964</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		688,616	635,286
County treasurers		<u>89,778</u>	<u>90,678</u>
TOTAL FUND BALANCE		<u>778,394</u>	<u>725,964</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>27,780</u>	<u>5,713</u>
<b>RECEIPTS</b>			
Interest	50	73	61
Sale of lunches	75,000	34,559	28,502
State sources	2,000	13,593	997
Federal sources	200,000	260,545	275,900
Other	1,000	5,963	6,671
Transfers from the General Fund	<u>87,528</u>	<u>87,528</u>	<u>90,000</u>
Total receipts	<u><u>365,578</u></u>	<u><u>402,261</u></u>	<u><u>402,131</u></u>
<b>TOTAL FUNDS AVAILABLE</b>		<u><u>430,041</u></u>	<u><u>407,844</u></u>
<b>DISBURSEMENTS</b>			
Food	180,000	178,565	186,025
Salaries and benefits	141,291	106,980	103,951
Health insurance		28,358	32,223
Social security		7,460	7,635
Retirement		10,058	10,039
Supplies	50,000	33,506	24,046
Equipment		5,672	6,383
Repair and maintenance		1,749	6,145
Other		<u>1,591</u>	<u>3,617</u>
Total disbursements	<u><u>371,291</u></u>	<u><u>373,939</u></u>	<u><u>380,064</u></u>
FUND BALANCE, end of year		<u><u>56,102</u></u>	<u><u>27,780</u></u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u><u>56,102</u></u>	<u><u>27,780</u></u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES 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  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>173,369</u>	<u>81,457</u>
<b>RECEIPTS</b>			
Property tax	200,000	99,007	174,523
Carline tax	100	132	109
Public power district sales tax		581	
Interest and penalties on taxes	2000	364	321
Interest		1,886	876
Homestead exemption		2,657	2,325
Property tax credit		67,686	11,413
Name plate capacity tax		280	66
Pro-rate motor vehicle		432	367
Interfund loan			50,000
Total receipts	<u>202,100</u>	<u>173,025</u>	<u>240,000</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>346,394</u>	<u>321,457</u>
<b>DISBURSEMENTS</b>			
Building and site improvement	283,557		
Principal		135,000	135,000
Interest		12,013	12,688
Other		400	400
Total disbursements	<u>283,557</u>	<u>147,413</u>	<u>148,088</u>
FUND BALANCE, end of year		<u>198,981</u>	<u>173,369</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		175,665	115,191
County treasurers		<u>23,316</u>	<u>58,178</u>
<b>TOTAL FUND BALANCE</b>		<u>198,981</u>	<u>173,369</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
 SUPERIOR, NEBRASKA  
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>183,121</u>	<u>171,445</u>
RECEIPTS			
Local receipts			
Interest	8,000	6,497	7,680
Activity receipts	250,000	318,586	311,930
General Fund support	45,000	46,350	45,000
Total receipts	<u>303,000</u>	<u>371,433</u>	<u>364,610</u>
TOTAL FUNDS AVAILABLE		<u>554,554</u>	<u>536,055</u>
DISBURSEMENTS			
Other disbursements	<u>330,861</u>	<u>343,169</u>	<u>352,934</u>
FUND BALANCE, end of year		<u>211,385</u>	<u>183,121</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>211,385</u>	<u>183,121</u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
COOPERATIVE FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>          </u>	<u>          </u>
<b>RECEIPTS</b>			
General Fund support (as expensed in the General Fund)	63,534	5,504	
Other non-revenue receipts	<u>61,466</u>	<u>37,127</u>	
Total receipts	<u>125,000</u>	<u>42,631</u>	<u>          </u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>42,631</u>	<u>          </u>
<b>DISBURSEMENTS</b>			
Salaries and benefits	125,000	32,923	
Health insurance		10,665	
Social security		2,467	
Retirement		<u>3,008</u>	
Total disbursements	<u>125,000</u>	<u>49,063</u>	<u>          </u>
FUND BALANCE, end of year		<u>(6,432)</u>	<u>          </u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking account		<u>(6,432)</u>	<u>          </u>

See accompanying notes to budgetary schedules.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
 SUPERIOR, 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 - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

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

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>562,699</u>
Receipts over disbursements - budgetary basis	
General Fund	303,641
Depreciation Fund	259,051
Employee Benefit Fund	<u>7</u>
	<u>562,699</u>

NOTE 2. BUDGET

The School Nutrition Fund and the Activities Fund exceeded their budgeted disbursements. The School Nutrition Fund exceeded its budget of disbursements by \$2,648. The Activities Fund exceeded its budget of disbursements by \$12,308.



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  
Superior Public Schools District No. 11  
Superior, 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, the aggregate remaining fund information, and the discretely presented component unit of Superior Public Schools District No. 11, Superior, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Superior Public Schools District No. 11, Superior, Nebraska's basic financial statements, and have issued our report thereon December 11, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Superior Public Schools District No. 11, Superior, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Superior Public Schools District No. 11, Superior, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Superior Public Schools District No. 11, Superior, Nebraska's internal control.

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

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Superior Public Schools District No. 11, Superior, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Item 2025-003, which is described in the accompanying schedule of findings and responses, was noted regarding the Nebraska Budget Act.

## Superior School District No. 11, Superior, Nebraska's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Superior Public Schools District No. 11, Superior, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Superior Public Schools District No. 11, Superior, Nebraska's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Superior Public Schools District No. 11, Superior, 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 Superior Public Schools District No. 11, Superior, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Grand Island, Nebraska  
December 11, 2025

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-001    SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits

Cause

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

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets, unauthorized transactions, or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

2025-002    ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

Management should carefully review the financial statements, including the disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements, disclosures, and schedules.

2025-003 BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements.

Condition and Context

The District's disbursements in the School Nutrition Fund of \$373,939 exceeded the Authorized budget amount by \$2,648. The District's disbursements in the Activity Fund of \$343,169 exceeded the authorized budget amount by \$12,308.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-003 BUDGET COMPLIANCE (Continued)

Cause

Management did not amend the budget to allow for an increase in disbursements in excess of the budget.

Potential Effect

The District should follow procedures required by the Nebraska Budget Act.

Recommendations

Management should amend the budget document before funds are expended in excess of the appropriated disbursements for that fund.

District's Response

Disbursements were higher than projected in the above funds. The District will continue to monitor disbursements in the future.

SUPERIOR PUBLIC SCHOOLS DISTRICT NO. 11  
SUPERIOR, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2025

2024-001 SEGREGATION OF DUTIES

Due to the size of the District, there is limited segregation of duties over bookkeeping, billing and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. This is a continuing finding, as noted in the schedule of finding and responses as item 2025-001.

2024-002 FINANCIAL REPORTING PROCESSES

The District has limited controls over the period-end financial reporting processes. The District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-002.



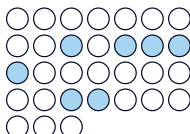
# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

## PAGE 2

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MARCH 2026

# MARCH



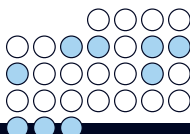
**Budget & Finance Workshop - Tuesday, March 10 - Seward**

**COSSBA Annual Conference - March 12-15 - Louisville, KY**

**Budget & Finance Workshop - Tuesday, March 24 - West Point**

**NAEP State Convention - March 24-25 - Kearney**

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APRIL 2026

# APRIL



**Budget & Finance Workshop - Tuesday, April 7 - Ogallala**

**Amplified Budget & Finance Workshop - Wednesday, April 8 - Kearney**

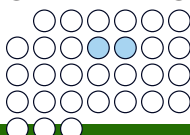
**NSBA Annual Conference - April 10-12 - San Antonio, TX**

**Final Day of the 2026 Legislative Session - Friday, April 17**

**2026 NASB Federal Advocacy Fly-In - April 26-29 - Washington, DC**



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JUNE 2026

# JUNE

**NASB Member Golf Outing - Wednesday, June 10 - Kearney Country Club**

**School Law Seminar - June 10-11 - Kearney**



Continued on Page 3

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# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

## PAGE 3



ALICAP Summer Workshop - Tuesday, July 7 - Gering

ALICAP Summer Workshop - Wednesday, July 8 - Kearney

ALICAP Summer Workshop - Thursday, July 9 - Lincoln

Candidate Workshops - Summer

Area Membership Meetings - August through September

State Education Conference - November 18-20 - Omaha

New Board Member Workshops - December 2026 & January 2027

## YOUR 2026 PLATINUM AFFILIATES

If your business would like to become an Affiliate Member of NASB, please visit: <https://members.nasbonline.org/about-us/affiliate-members>


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