

Agenda

1. Call the meeting to order
2. Flag salute
3. Open Meetings Law
4. Roll call
5. Election of Officers
6. Recognition of Visitors/Public Comment
7. Reports
 - 7.a. Elementary Principal Report
 - 7.b. High School Principal Report
8. Superintendent Report
9. Board Reports
10. Treasurer's report
11. Consent Agenda
 - 11.a. Approval of Minutes - 12/15/25 Regular Meeting
 - 11.b. Approval of General Fund Bills - \$469,426.01
 - 11.c. Approval of Building Fund Bills - \$14,491.30
12. Action Items
 - 12.a. Consider, discuss, and take all necessary action on continuing to use Adam's Bank and Trust, Hershey State Bank, First Interstate Bank, First National Bank of Omaha, Wells Fargo Bank of Nebraska, Equitable Bank of North Platte, and Nebraska Liquid Assesst as depositors for Sutherland Public Schools.
 - 12.b. Consider, discuss, and take all necessary action on adding or removing (name) from the following accounts with Adam's Bank and Trust: Business Depreciation, General, Unemployment Fund, Building, ICS Business Depreciation, ICS General, ICS Unemployment, ICS Building.
 - 12.c. Consider, discuss, and take all necessary action on authorizing the superintendent to sign all local, state, and federal forms as the school's representative.
 - 12.d. Consider, discuss, and take all necessary action on continuing to use The Courier Times, North Platte Bulletin, Telegraph, and Omaha World Herald as our newspaper publication choices per Policy 2008.
 - 12.e. Consider, discuss, and take all necessary action on approving the declaration of the Sailor Bus, a 1999 Blue Bird LCT 40, as surplus property and authorizing its sale to the public in accordance with district policy.
 - 12.f. Consider, discuss and take all necessary action on committee assignments for the BOE.
 - 12.g. Consider, discuss, and take all necessary action on passing the bond resolution for the QCPUF bonds.

- 12.h. Consider, discuss, and take all necessary action on approving the principal contracts with the 4.05% raise, changing wordage in the cell phone section to match the Superintendent's contract, and changing the sick leave bank from 20 to 30 days.
- 12.i. Consider, discuss, and take all necessary action on Mr. Webster's Contract.
13. Approve Board Members Who are Absent
14. Next meeting date and time
15. Adjournment

Elementary Principal

January Board Report

As we returned to school at the start of the second semester, students quickly settled back into their daily routines. This does not happen by chance and is a direct reflection of high expectations set early and consistent accountability by teachers. Nice work by staff in re-establishing structure and focus.

Winter MAPS data shows continued growth in both reading and math. Teachers are using this data to adjust instruction, provide targeted interventions, and monitor student progress through MTSS. These efforts support growth for all learners and help reduce achievement gaps.

Clear learning targets and priority standards continue to guide instruction, increasing student understanding and engagement. Positive behavior supports remain strong, with students recognized as Captains of the Month and celebrated through PBIS for demonstrating responsibility, respect, and effort.

Upcoming Dates:

- **Parent-Teacher Conferences:** February 5–6
- **NAEP (National Assessment of Educational Progress) Testing:** February 24

Finance Report

		Monthly Exp./Rev.	Last Year Bal.
General Fund			
Balance	12/1/2025	\$2,573,742.16	12/1/2024 \$2,374,924.25
Monthly Receipts		\$199,572.04	\$188,383.26
Payroll		\$390,591.76	\$386,277.99
Expenditures		\$88,982.89	\$97,080.54
Balance as of	1/1/2026	\$2,293,739.55	1/1/2025 \$2,079,948.98
Building Fund			
Balance	12/1/2025	\$730,707.71	12/1/2024 \$521,037.24
Monthly Receipts		\$1,883.53	\$1,238.13
Expenditures		\$0.00	\$0.00
Balance as of	1/1/2026	\$732,591.24	1/1/2025 \$522,275.37
Hot Lunch Fund			
Balance	12/1/2025	\$28,054.29	12/1/2024 \$19,326.25
Monthly Receipts		\$12,142.15	\$13,139.38
Expenditures		\$16,920.86	\$21,238.02
Balance as of	1/1/2026	\$23,275.58	1/1/2025 \$11,227.61
Depreciation			
Balance	12/1/2025	\$1,050,938.38	12/1/2024 \$931,605.60
Revenue		\$2,110.69	\$1,942.60
Expense		\$0.00	\$2,000.00
Balance	1/1/2026	\$1,053,049.07	1/1/2025 \$931,548.20
Activity			
Balance	12/1/2025	\$114,078.06	
Revenue		\$26,002.15	
Expense		\$18,736.55	
Balance	1/1/2026	\$121,343.66	
Revolving Business			
Balance	12/1/2025	\$63,441.86	
Revenue		\$48,182.96	
Expense		\$45,613.34	
Balance	1/1/2026	\$66,011.48	
Employee Benefit			
Balance	12/1/2025	\$38,087.27	
Revenue		\$27.15	
Expense		\$0.00	
Balance	1/1/2026	\$38,114.42	

MONTH	EXPENDITURES		TOTAL	LEFT TO SPEND	
			EXPENDITURES	MONTHLY	
September	Gen.	\$ 583,240.19	\$ 583,240.19	\$	594,697.76
	Sped.	\$ 46,515.12	\$ 46,515.12	\$	66,973.17
October	Gen.	\$ 435,168.67	\$ 1,018,408.86	\$	650,399.61
	Sped.	\$ 67,993.79	\$ 114,508.91	\$	73,475.11
November	Gen.	\$ 425,371.99	\$ 1,443,780.85	\$	675,402.68
	Sped.	\$ 82,530.79	\$ 197,039.70	\$	72,468.92
December	Gen.	\$ 408,170.44	\$ 1,851,951.29	\$	708,806.71
	Sped.	\$ 69,679.94	\$ 266,719.64	\$	72,817.55
January	Gen.	\$ 406,254.59	\$ 2,258,205.88	\$	752,028.45
	Sped.	\$ 63,171.42	\$ 329,891.06	\$	74,195.56

TOTAL BUDGET OF EXPENDITURES (Gen. Fund) = \$7,522,405.00

Total available to spend in general fund = \$ 5,264,199.12

TOTAL BUDGET OF EXPENDITURES IN SPED FUND = \$849,260.00

Total available to spend in the sped fund = \$ 519,368.94

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
Batch Description:	Dec 25 General Receipts	Processing Month:	12/2025		
1	STATEOFNEB State of Nebraska	12/01/2025	state aid	8466	44,533.00
2	LCTREAS Lincoln County Treas	12/09/2025	tax collections	8467	24,770.40
3	HAYESCENTE Hayes Center Public Schools	12/16/2025	distance learning	8468	1,542.00
3		12/16/2025	rent	8469	550.00
4	HOTLUNCHFU Hot Lunch Fund	12/22/2025	hot lunch taxes	8470	1,584.37
5	STATEOFNEB State of Nebraska	12/23/2025	sped reimbursement	8471	71,840.00
6	MNCF Mid Nebraska Community Foundation	12/29/2025	battle books grant	8472	1,800.00
6	HAYESCENTE Hayes Center Public Schools	12/29/2025	distance learning	8473	1,542.00
6	MPCC Mid Plains Community College	12/29/2025	dual courses	8474	1,560.00
7	STATEOFNEB State of Nebraska	12/31/2025	state aid	8475	44,533.00
8	ADAMSBANKT Adam's Bank & Trust	12/31/2025	interest	8476	11.94
9	ADAMSBANKT Adam's Bank & Trust	12/31/2025	interest	8477	5,302.76
9.1	NLAF Nebraska Liquid Asset Fund	12/31/2025	interest	8478	2.57
				Batch Total:	199,572.04
				Report Total:	199,572.04

Fund: 01 General Fund						
Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local Property Taxes	4,686,713.00	7,913.51	841,090.96	17.95	3,845,622.04
01 1115	Carline Tax	20,000.00	0.00	2,026.03	10.13	17,973.97
01 1120	Public Power Revenue	50,000.00	0.00	0.00	0.00	50,000.00
01 1125	Motor Vehicle	130,000.00	13,936.69	59,639.90	45.88	70,360.10
01 1140	Penalties & Interest on Taxes	0.00	0.00	0.00	0.00	0.00
01 1315	Tuition - Distance Education	15,000.00	3,084.00	6,168.00	41.12	8,832.00
01 1510	Interest on Investment	30,000.00	5,317.27	25,309.48	84.36	4,690.52
01 1910	Rent of School Facilities	6,600.00	550.00	1,650.00	25.00	4,950.00
01 1911	Local Fines & Fees	0.00	0.00	0.00	0.00	0.00
01 1925	Local Grants	7,000.00	1,800.00	2,962.02	42.31	4,037.98
01 1990	Other Local Revenue	3,000.00	1,560.00	1,560.00	52.00	1,440.00
Subtotal: LOCAL RECIEPTS		4,948,313.00	34,161.47	940,406.39	19.00	4,007,906.61
01 2110	County Fines & Licen	18,000.00	2,920.20	18,878.98	104.88	(878.98)
01 2130	Other County Receipts	0.00	0.00	0.00	0.00	0.00
01 2210	ESU Stipends	0.00	0.00	160.00	0.00	(160.00)
Subtotal: COUNTY AND ESU RECEIPTS		18,000.00	2,920.20	19,038.98	105.77	(1,038.98)
01 3110	State Aid	445,581.00	89,066.00	178,386.00	40.03	267,195.00
01 3120	Sp Ed Programs	350,000.00	71,840.00	71,840.00	20.53	278,160.00
01 3125	Sp Ed Transportation	5,000.00	0.00	0.00	0.00	5,000.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3132	Personal Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3180	Pro Rate Motor Veh	6,000.00	0.00	923.12	15.39	5,076.88
01 3400	State Apportionment	40,000.00	0.00	0.00	0.00	40,000.00
01 3512	Distance Education	32,000.00	0.00	32,620.70	101.94	(620.70)
01 3535	High Ability Learner Grant	5,000.00	0.00	0.00	0.00	5,000.00
01 3540	Early Childhood Endowment Grant	0.00	0.00	0.00	0.00	0.00
01 3551	Career Education	7,500.00	0.00	0.00	0.00	7,500.00
01 3990	Other State Receipts	0.00	0.00	0.00	0.00	0.00
Subtotal: STATE RECEIPTS		891,081.00	160,906.00	283,769.82	31.85	607,311.18
01 4310	REAP	31,850.00	0.00	0.00	0.00	31,850.00
01 4418	IDEA PEaK Projects	0.00	0.00	0.00	0.00	0.00
01 4421	IDEA ARP Base	0.00	0.00	0.00	0.00	0.00
01 4422	IDEA Preschool ARP	0.00	0.00	0.00	0.00	0.00
01 4505	Title I Part A	26,422.00	0.00	0.00	0.00	26,422.00
01 4509	Title II, Part A	5,765.00	0.00	0.00	0.00	5,765.00
01 4512	IDEA Preschool Base	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA 619 Base/EP	2,108.00	0.00	2,114.00	100.28	(6.00)
01 4518	IDEA	72,164.00	0.00	75,116.00	104.09	(2,952.00)
01 4519	IDEA - Enrollment Poverty	0.00	0.00	0.00	0.00	0.00
01 4521	IDEA Nonpublic	0.00	0.00	0.00	0.00	0.00
01 4524	Other Federal Receipts	0.00	0.00	0.00	0.00	0.00
01 4525	Revision Grant	0.00	0.00	0.00	0.00	0.00
01 4530	Other Fed Receipts(PBiS)	0.00	0.00	0.00	0.00	0.00
01 4708	Medicaid in Public Schools	3,000.00	0.00	2,035.94	67.86	964.06
01 4709	MAAPS	3,000.00	0.00	739.71	24.66	2,260.29
01 4710	Local Grants	0.00	0.00	0.00	0.00	0.00
01 4969	Title IV Part A	10,000.00	0.00	0.00	0.00	10,000.00
01 4997	ESSER II	0.00	0.00	0.00	0.00	0.00
01 4998 0	ESSER III	0.00	0.00	0.00	0.00	0.00
Subtotal: FEDERAL RECEIPTS		154,309.00	0.00	80,005.65	51.85	74,303.35
01 5200	Fund Transfers	0.00	0.00	0.00	0.00	0.00
Subtotal: NON-REVENUE RECEIPTS		0.00	0.00	0.00	0.00	0.00

Revenue Summary Report
Processing Month: 12/2025
December 2025

Fund: 01 General Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 9000	Non Programmed Rec	0.00	1,584.37	7,393.07	0.00	(7,393.07)
01 9001	Interfund Loan From General	0.00	0.00	0.00	0.00	0.00
Subtotal: NON-PROGRAM RECEIPTS		0.00	1,584.37	7,393.07	0.00	(7,393.07)
Fund Total:		6,011,703.00	199,572.04	1,330,613.91	22.13	4,681,089.09

Expenditure Summary

January 2026

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01	General Fund					
01 1100 111 001	Teacher Salaries - HS	813,615.00	66,472.41	341,432.83	472,182.17	41.96
01 1100 111 002	Teacher Salaries - Elem	747,223.00	52,738.43	280,921.14	466,301.86	37.60
01 1100 112 001	Para Salaries - HS	12,406.00	1,575.28	8,647.70	3,758.30	69.71
01 1100 112 002	Para Salaries - Elem	83,480.00	5,764.15	37,724.16	45,755.84	45.19
01 1100 114 000	Tech Salary	92,823.00	7,698.17	38,490.85	54,332.15	41.47
01 1100 116 000	Nurse Salary	28,240.00	2,417.69	14,743.26	13,496.74	52.21
01 1100 123 001	Substitutes - HS	30,000.00	6,795.00	29,365.00	635.00	97.88
01 1100 123 002	Substitutes - Elem	35,000.00	4,905.00	30,330.00	4,670.00	86.66
01 1100 150 001	Add'l Comp Classified - HS	56,000.00	8,444.57	31,125.35	24,874.65	55.58
01 1100 151 001	Add'l Comp - Teachers HS	140,000.00	11,177.49	56,877.45	83,122.55	40.63
01 1100 151 002	Add'l Comp - Teachers Elem	38,310.00	1,162.67	6,413.35	31,896.65	16.74
01 1100 152 001	Add'l Comp - Paras HS	0.00	0.00	0.00	0.00	0.00
01 1100 211 001	Health Insurance - HS	157,046.00	12,391.58	61,328.38	95,717.62	39.05
01 1100 211 002	Health Insurance - Elem	111,691.00	8,657.49	44,649.43	67,041.57	39.98
01 1100 212 002	Health Insurance	0.00	0.00	2,215.32	(2,215.32)	0.00
01 1100 214 000	Health Insurance - Tech	20,428.00	876.98	4,384.90	16,043.10	21.47
01 1100 216 000	Insurance - Nurse	6,248.00	694.14	3,470.70	2,777.30	55.55
01 1100 220 001	Social Security - Classified HS	3,437.00	645.04	2,376.89	1,060.11	69.16
01 1100 221 001	Social Security - HS Teach	78,085.00	6,300.25	32,272.89	45,812.11	41.33
01 1100 221 002	Social Security - Elem Teach	65,205.00	4,538.90	24,051.95	41,153.05	36.89
01 1100 222 001	Social Security - HS Paras	950.00	120.50	661.53	288.47	69.63
01 1100 222 002	Social Security - Elem Paras	6,387.00	440.06	2,878.89	3,508.11	45.07
01 1100 223 001	Social Security - HS Subs	2,295.00	519.86	2,246.38	48.62	97.88
01 1100 223 002	Social Security - Elem Subs	2,680.00	375.21	2,320.31	359.69	86.58
01 1100 224 000	Social Security - Tech	7,101.00	588.91	2,944.55	4,156.45	41.47
01 1100 226 000	Social Security - Nurse	2,160.00	183.14	1,118.82	1,041.18	51.80
01 1100 230 001	Retirement - Classified HS	590.00	49.02	245.10	344.90	41.54
01 1100 231 001	Retirement - HS Teach	59,900.00	5,709.44	28,617.52	31,282.48	47.78
01 1100 231 002	Retirement - Elem Teach	55,000.00	3,963.22	21,127.04	33,872.96	38.41
01 1100 232 001	Retirement - HS Paras	1,000.00	86.65	514.39	485.61	51.44
01 1100 232 002	Retirement - Elem Paras	6,140.00	423.83	2,773.80	3,366.20	45.18
01 1100 233 001	Retirement - HS Subs	300.00	163.23	503.29	(203.29)	167.76
01 1100 233 002	Retirement - Elem Subs	200.00	164.70	541.17	(341.17)	270.59
01 1100 234 000	Retirement - Tech	6,825.00	566.03	2,830.15	3,994.85	41.47
01 1100 236 000	Retirement - Nurse	2,076.00	177.77	1,084.04	991.96	52.22
01 1100 237 000	Retirement Inc Cont - Dist	3,100.00	73.56	387.11	2,712.89	12.49
01 1100 237 001	Retirement Inc Cont - HS	25,150.00	594.23	2,955.22	22,194.78	11.75
01 1100 237 002	Retirement Inc Cont - Elem	22,830.00	450.16	2,417.29	20,412.71	10.59
01 1100 281 001	Health Benefits - HS Teach	71,380.00	7,507.20	30,066.08	41,313.92	42.12
01 1100 281 002	Health Benefits - Elem Teach	82,770.00	7,052.93	34,431.89	48,338.11	41.60
01 1100 443 000	Rentals & Leases - Dist	5,000.00	0.00	4,051.05	948.95	81.02
01 1100 443 001	Rentals & Leases - HS	40,000.00	77.00	21,817.35	18,182.65	54.54
01 1100 443 002	Rentals & Leases - Elem	10,000.00	0.00	8,102.10	1,897.90	81.02
01 1100 580 000	Travel & Mileage - Dist	500.00	0.00	0.00	500.00	0.00
01 1100 580 001	Travel & Mileage - HS	500.00	0.00	0.00	500.00	0.00
01 1100 580 002	Travel & Mileage - Elem	500.00	0.00	0.00	500.00	0.00
01 1100 610 000	Instruction Supply - Dist	17,000.00	206.71	2,048.82	14,951.18	12.05
01 1100 610 001	Instructional Supply - HS	25,000.00	534.04	7,141.84	17,858.16	28.57
01 1100 610 002	Instructional Supply - Elem	23,000.00	0.00	2,851.71	20,148.29	12.40
01 1100 640 000	Instructional Textbooks - Dist	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 640 001	Instructional Textbooks - HS	20,000.00	0.00	0.00	20,000.00	0.00
01 1100 640 002	Instructional Textbooks - Elem	60,000.00	0.00	0.00	60,000.00	0.00
01 1100 643 000	Computer Software - Dist	18,000.00	696.00	6,925.31	11,074.69	38.47
01 1100 643 001	Computer Software - HS	5,000.00	0.00	0.00	5,000.00	0.00
01 1100 643 002	Computer Software - Elem	8,000.00	0.00	0.00	8,000.00	0.00
01 1100 650 000	Tech Supplies - Dist	8,000.00	0.00	15,448.31	(7,448.31)	193.10
01 1100 650 001	Tech Supplies - HS	5,000.00	0.00	0.00	5,000.00	0.00
01 1100 650 002	Tech Supplies - Elem	1,000.00	0.00	1,317.56	(317.56)	131.76

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January 2026

User ID: AJM

Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 1100 731 000	Equipment - District	3,000.00	0.00	398.00	2,602.00	13.27
01 1100 731 001	Equipment - HS	3,000.00	0.00	3,264.60	(264.60)	108.82
01 1100 731 002	Equipment - Elem	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 733 000	Furniture - District	1,000.00	0.00	8.24	991.76	0.82
01 1100 733 001	Furniture - HS	2,000.00	0.00	0.00	2,000.00	0.00
01 1100 733 002	Furniture - Elem	2,000.00	0.00	0.00	2,000.00	0.00
01 1100 734 000	Tech Equip - Dist	6,000.00	0.00	3,371.68	2,628.32	56.19
01 1100 734 001	Tech Equip - HS	6,000.00	0.00	0.00	6,000.00	0.00
01 1100 734 002	Tech Equip - Elem	3,000.00	0.00	0.00	3,000.00	0.00
01 1100 890 000	Other Expense - Dist	13,000.00	718.85	2,468.91	10,531.09	18.99
01 1100 890 001	Other Expense - HS	6,000.00	910.00	1,482.45	4,517.55	24.71
01 1100 890 002	Other Expense - Elem	6,000.00	340.00	549.80	5,450.20	9.16
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,181,571.00	235,947.49	1,272,733.85	1,908,837.15	40.00
01 1160 112 001	Poverty Instruction - HS	0.00	0.00	0.00	0.00	0.00
01 1160 112 002	Poverty Instruction - Elem	0.00	0.00	0.00	0.00	0.00
1160	PROVERTY PROGRAMS	0.00	0.00	0.00	0.00	0.00
01 1190 111 002	PreK Teacher Salary	44,390.00	3,699.17	18,495.85	25,894.15	41.67
01 1190 112 002	PreK Para Salary	10,800.00	779.85	2,795.33	8,004.67	25.88
01 1190 123 002	PreK Subs	0.00	0.00	0.00	0.00	0.00
01 1190 151 002	ADD'L COMP TEACHERS	700.00	0.00	120.00	580.00	17.14
01 1190 211 002	PreK Health Insurance	31,136.00	2,472.95	12,364.75	18,771.25	39.71
01 1190 221 002	PreK Social Security - Teach	3,396.00	282.99	1,424.13	1,971.87	41.94
01 1190 222 002	PreK Social Security - Para	826.00	59.66	213.86	612.14	25.89
01 1190 223 002	PK Substitute SS	0.00	0.00	0.00	0.00	0.00
01 1190 231 002	PreK Retirement - Teach	3,316.00	271.99	1,368.78	1,947.22	41.28
01 1190 232 002	PreK Retirement - Para	795.00	57.34	205.55	589.45	25.86
01 1190 237 002	PreK Retirement Inc Cont	1,412.00	32.57	155.70	1,256.30	11.03
01 1190 330 000	Pre K Transportation	200.00	0.00	0.00	200.00	0.00
01 1190 330 002	Pre K Training & Development	100.00	0.00	0.00	100.00	0.00
01 1190 580 002	Pre K Travel	100.00	0.00	0.00	100.00	0.00
01 1190 610 002	Pre K Supplies	1,000.00	0.00	484.28	515.72	48.43
01 1190 734 002	Pre K Computer Hardware	0.00	0.00	0.00	0.00	0.00
01 1190 890 002	PreK Other Expense	50.00	0.00	75.00	(25.00)	150.00
1190	EARLY CHILDHOOD ED PROGRAMS	98,221.00	7,656.52	37,703.23	60,517.77	38.39
01 1200 111 001	Sped Teacher Salaries - HS	66,778.00	5,201.87	26,372.31	40,405.69	39.49
01 1200 111 002	Sped Teachers Salary - Elem	107,308.00	8,942.33	44,711.65	62,596.35	41.67
01 1200 112 001	Sped Para Salaries - HS	63,683.00	3,777.32	23,798.92	39,884.08	37.37
01 1200 112 002	Sped Para Salaries - Elem	63,683.00	5,631.55	39,270.44	24,412.56	61.67
01 1200 123 001	Sped Sub Salaries - HS	3,500.00	505.00	3,105.00	395.00	88.71
01 1200 123 002	Sped Sub Salaries - Elem	3,500.00	510.00	3,475.00	25.00	99.29
01 1200 151 001	Sped Add'l Comp - HS	2,500.00	0.00	258.78	2,241.22	10.35
01 1200 151 002	Sped Add'l Comp - Elem	2,500.00	32.17	160.85	2,339.15	6.43
01 1200 211 001	Sped Health Ins.Teach - HS	26,800.00	2,111.63	10,558.15	16,241.85	39.40
01 1200 211 002	Health Insurance - Elem	31,136.00	2,472.95	12,364.75	18,771.25	39.71
01 1200 221 001	Sped Soc Sec Teach - HS	5,380.00	381.39	1,958.37	3,421.63	36.40
01 1200 221 002	Sped Soc Sec Teach - Elem	9,514.00	759.07	3,795.34	5,718.66	39.89
01 1200 222 001	Sped Soc Sec Para - HS	4,875.00	288.97	1,820.61	3,054.39	37.35
01 1200 222 002	Sped Soc Sec Paras - Elem	4,875.00	429.91	2,999.64	1,875.36	61.53
01 1200 223 001	Sped Soc Sec Subs - HS	268.00	38.63	237.53	30.47	88.63
01 1200 223 002	Sped Soc Sec Subs - Elem	268.00	39.01	265.83	2.17	99.19
01 1200 231 001	Sped Retire Teach - HS	5,168.00	382.48	1,958.13	3,209.87	37.89
01 1200 231 002	Sped Retire Teach - Elem	8,150.00	659.88	3,299.40	4,850.60	40.48
01 1200 232 001	Sped Retire Paras - HS	485.00	277.74	1,749.88	(1,264.88)	360.80
01 1200 232 002	Sped Retire Paras - Elem	4,685.00	414.07	2,887.46	1,797.54	61.63
01 1200 233 001	Sped Retire Subs - HS	100.00	0.00	0.00	100.00	0.00
01 1200 233 002	Sped Retire Subs - Elem	100.00	0.00	0.00	100.00	0.00
01 1200 237 001	Sped Retire Inc Cont-HS	3,383.00	65.30	366.74	3,016.26	10.84
01 1200 237 002	Sped Retire Inc Cont-Elem	4,406.00	106.22	611.94	3,794.06	13.89
01 1200 281 001	Sped Teach Health Ben - HS	4,336.00	361.32	1,806.60	2,529.40	41.67

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Account Number	Account Description	Budget	During Month	Expenditures to Date	Balance at EOM	% of Budget
01 1200 281 002	Sped Teach Health Ben-Elem	13,600.00	1,129.84	5,649.20	7,950.80	41.54
01 1200 340 001	Professional Services - HS	11,590.00	965.83	4,829.15	6,760.85	41.67
01 1200 340 002	Professional Services - Elem	15,711.00	1,309.25	6,546.25	9,164.75	41.67
01 1200 591 001	Sped Services - HS	64,938.00	6,437.69	25,743.04	39,194.96	39.64
01 1200 591 002	Sped Services - Elem	55,466.00	1,147.33	4,739.57	50,726.43	8.55
01 1200 610 001	Sped Supplies - HS	7,500.00	0.00	1,621.79	5,878.21	21.62
01 1200 610 002	Sped Supplies - Elem	7,500.00	0.00	1,017.80	6,482.20	13.57
01 1200 643 000	Sped Software	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 733 001	Sped Equipment - HS	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 733 002	Sped Equipment - Elem	2,000.00	0.00	0.00	2,000.00	0.00
01 1200 890 001	Sped Other Exp - HS	10,000.00	0.00	0.00	10,000.00	0.00
01 1200 890 002	Sped Other Exp - Elem	10,000.00	0.00	0.00	10,000.00	0.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	629,686.00	44,378.75	237,980.12	391,705.88	37.79
01 1291 591 002	3-5 Special Ed Services	1,000.00	0.00	0.00	1,000.00	0.00
1291	Special Ed Ages 3-5	1,000.00	0.00	0.00	1,000.00	0.00
01 1292 591 002	Birth-2 Services	300.00	0.00	0.00	300.00	0.00
1292	Special Ed B-2	300.00	0.00	0.00	300.00	0.00
01 1300 111 001	Summer School	5,000.00	0.00	0.00	5,000.00	0.00
1300	Summer School	5,000.00	0.00	0.00	5,000.00	0.00
01 2110 643 000	Attendance Services	8,000.00	0.00	0.00	8,000.00	0.00
2110	ATTENDANCE AND SOCIAL WORK SERVICES	8,000.00	0.00	0.00	8,000.00	0.00
01 2120 111 000	Guidance Salary - Dist	75,270.00	6,272.50	31,362.50	43,907.50	41.67
01 2120 151 000	Guidance - Add'l Comp	7,925.00	561.29	2,806.45	5,118.55	35.41
01 2120 211 000	Guidance Health Ins	31,136.00	2,437.62	12,188.10	18,947.90	39.14
01 2120 221 000	Guidance Social Security	6,364.00	512.10	2,560.51	3,803.49	40.23
01 2120 231 000	Guidance Retirement	6,117.00	502.48	2,512.40	3,604.60	41.07
01 2120 237 000	Guidance Retire Inc Cont	2,101.00	49.70	248.50	1,852.50	11.83
01 2120 610 001	Pupil Support - HS	15,000.00	245.00	3,813.44	11,186.56	25.42
01 2120 610 002	Pupil Support - Elem	8,000.00	289.73	2,831.92	5,168.08	35.40
01 2120 890 001	Guidance Other Exp - HS	600.00	0.00	164.00	436.00	27.33
01 2120 890 002	Guidance Other Exp - Elem	300.00	0.00	0.00	300.00	0.00
2120	GUIDANCE SERVICES	152,813.00	10,870.42	58,487.82	94,325.18	38.27
01 2140 320 000	Mental Health Specialist	10,000.00	818.66	4,093.30	5,906.70	40.93
2140	Psychological Services	10,000.00	818.66	4,093.30	5,906.70	40.93
01 2141 591 001	Psychology Services - HS	24,567.00	2,068.63	10,343.15	14,223.85	42.10
01 2141 591 002	Psychology Services - Elem	24,900.00	2,068.63	10,343.15	14,556.85	41.54
2141	PSYCHOLOGICAL SERVICES	49,467.00	4,137.26	20,686.30	28,780.70	41.82
01 2151 591 001	Speech Services - HS	88,589.00	628.45	2,425.40	86,163.60	2.74
01 2151 591 002	Speech Services	0.00	8,034.31	31,674.32	(31,674.32)	0.00
01 2151 610 002	Speech Supplies	1,500.00	0.00	0.00	1,500.00	0.00
2151	SPEECH SERVICES	90,089.00	8,662.76	34,099.72	55,989.28	37.85
01 2161 591 001	Occupational Therapy - HS	48,109.00	262.86	1,051.44	47,057.56	2.19
01 2161 591 002	Occupational Therapy - Elem	0.00	3,680.04	17,874.48	(17,874.48)	0.00
2161	OCCUPATIONAL THERAPY	48,109.00	3,942.90	18,925.92	29,183.08	39.34
01 2171 591 001	Physical Therapy - HS	19,609.00	227.75	911.00	18,698.00	4.65
01 2171 591 002	Physical Therapy - Elem	0.00	1,822.00	7,288.00	(7,288.00)	0.00
2171	PHYSICAL THERAPY	19,609.00	2,049.75	8,199.00	11,410.00	41.81
01 2220 111 000	Library Salary	71,796.00	5,983.00	29,915.00	41,881.00	41.67
01 2220 151 000	Library Add'l Comp	4,555.00	84.68	423.40	4,131.60	9.30
01 2220 211 000	Libr Health Insur	26,800.00	2,111.63	10,558.15	16,241.85	39.40
01 2220 221 000	Libr Social Security	6,364.00	463.48	2,317.39	4,046.61	36.41
01 2220 231 000	Librarian Retirement	5,615.00	446.15	2,230.75	3,384.25	39.73
01 2220 237 000	Library Retire Inc Cont	1,928.00	44.12	220.60	1,707.40	11.44
01 2220 281 000	Library Health Benefit	4,336.00	361.32	1,806.60	2,529.40	41.67
01 2220 610 000	Library Supplies	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 640 000	Library Books & Periodicals	5,000.00	0.00	995.22	4,004.78	19.90
01 2220 641 000	Audio Visual Material	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 650 000	Library Technology Supplies	2,500.00	0.00	0.00	2,500.00	0.00

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01 2220 733 000	Library Furniture	500.00	0.00	0.00	500.00	0.00
01 2220 734 000	Library Tech Equipment	1,000.00	0.00	0.00	1,000.00	0.00
01 2220 890 000	Other Expense	300.00	0.00	0.00	300.00	0.00
2220	SCHOOL LIBRARY	132,694.00	9,494.38	48,467.11	84,226.89	36.53
01 2224 382 000	Distance Learning	23,000.00	0.00	23,000.00	0.00	100.00
2224	EDUCATIONAL TELEVISION SERVICES	23,000.00	0.00	23,000.00	0.00	100.00
01 2310 340 000	Superintendent Search	0.00	0.00	0.00	0.00	0.00
01 2310 520 000	Liability Insurance	13,440.00	0.00	13,432.65	7.35	99.95
01 2310 521 000	Board Fidelity Bond	100.00	0.00	0.00	100.00	0.00
01 2310 580 000	Board Mileage	500.00	0.00	0.00	500.00	0.00
01 2310 810 000	Board Supt Dues Fees	9,000.00	150.00	502.09	8,497.91	5.58
01 2310 890 000	Board Other Expense	4,000.00	0.00	1,794.98	2,205.02	44.87
2310	BOARD OF EDUCATION	27,040.00	150.00	15,729.72	11,310.28	58.17
01 2320 105 000	Superintendent Salary	130,000.00	10,833.33	54,166.65	75,833.35	41.67
01 2320 215 000	Superintendent Health Ins	31,136.00	2,472.95	12,364.75	18,771.25	39.71
01 2320 225 000	Superintendent Soc Sec	9,945.00	810.86	4,070.16	5,874.84	40.93
01 2320 235 000	Superintendent Retirement	9,559.00	796.55	3,982.75	5,576.25	41.66
01 2320 237 000	Supt Retire Inc Cont	3,283.00	78.78	393.90	2,889.10	12.00
01 2320 580 000	Supt. Travel & Mileage	500.00	0.00	515.00	(15.00)	103.00
01 2320 610 000	Supt Supplies	2,500.00	0.00	0.00	2,500.00	0.00
01 2320 733 000	Supt Furniture	1,000.00	0.00	0.00	1,000.00	0.00
01 2320 810 000	Supt Dues, Fees	4,500.00	120.00	1,410.28	3,089.72	31.34
01 2320 890 000	Supt. Other Expense	4,000.00	22.72	1,829.23	2,170.77	45.73
2320	EXECUTIVE ADMINISTRATION	196,423.00	15,135.19	78,732.72	117,690.28	40.08
01 2330 317 000	Legal Services	15,000.00	231.00	3,319.50	11,680.50	22.13
2330	DISTRICT LEGAL SERVICES	15,000.00	231.00	3,319.50	11,680.50	22.13
01 2410 110 001	Clerical Salary - HS	40,290.00	3,618.09	16,755.51	23,534.49	41.59
01 2410 110 002	Clerical Salary - Elem	31,570.00	2,450.47	14,787.83	16,782.17	46.84
01 2410 111 001	Principal Salary - HS	112,350.00	9,362.50	46,812.50	65,537.50	41.67
01 2410 111 002	Principal Salary - Elem	95,000.00	7,916.67	39,583.35	55,416.65	41.67
01 2410 130 001	Clerical Overtime - HS	0.00	0.00	0.00	0.00	0.00
01 2410 151 001	Principal Add'l Comp - HS	500.00	0.00	0.00	500.00	0.00
01 2410 151 002	Principal Add'l Comp - Elem	500.00	0.00	0.00	500.00	0.00
01 2410 211 001	Principal Health Ins - HS	26,790.00	2,111.63	10,558.15	16,231.85	39.41
01 2410 211 002	Principal Health Ins - Elem	31,136.00	2,472.95	12,364.75	18,771.25	39.71
01 2410 220 001	Clerical Soc Sec - HS	3,080.00	276.78	1,281.79	1,798.21	41.62
01 2410 220 002	Clerical Soc Sec - Elem	2,415.00	183.90	1,112.80	1,302.20	46.08
01 2410 221 001	Principal Soc Sec - HS	8,595.00	716.24	3,581.20	5,013.80	41.67
01 2410 221 002	Principal Soc Sec - Elem	7,268.00	603.60	3,018.00	4,250.00	41.52
01 2410 230 001	Clerical Retirement - HS	2,963.00	266.03	1,231.99	1,731.01	41.58
01 2410 230 002	Clerical Retirement - Elem	2,322.00	180.18	1,087.31	1,234.69	46.83
01 2410 231 001	Principal Retirement - HS	8,297.00	688.41	3,442.05	4,854.95	41.49
01 2410 231 002	Principal Retirement - Elem	7,022.00	582.10	2,910.50	4,111.50	41.45
01 2410 237 001	Prin Retire Inc Cont-HS	3,867.00	94.39	462.24	3,404.76	11.95
01 2410 237 002	Priin Retire Inc Cont-Elem	3,209.00	75.39	395.38	2,813.62	12.32
01 2410 281 001	Health Benefits - HS	4,346.00	361.32	1,806.60	2,539.40	41.57
01 2410 281 002	Health Benefits - Elem	0.00	0.00	0.00	0.00	0.00
01 2410 580 001	Principal Trave Exp - HS	500.00	0.00	833.74	(333.74)	166.75
01 2410 580 002	Principal Travel - Elem	500.00	0.00	0.00	500.00	0.00
01 2410 610 001	Principal Supply - HS	1,000.00	0.00	2,941.47	(1,941.47)	294.15
01 2410 610 002	Principal Supply - Elem	1,000.00	0.00	179.00	821.00	17.90
01 2410 733 001	Principal Furniture - HS	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 733 002	Principal Furniture - Elem	1,000.00	0.00	0.00	1,000.00	0.00
01 2410 810 001	Dues & Fees - HS	1,250.00	0.00	720.00	530.00	57.60
01 2410 810 002	Dues & Fees - Elem	1,250.00	0.00	205.00	1,045.00	16.40
01 2410 890 001	Principal Other Exp - HS	1,250.00	92.62	278.23	971.77	22.26
01 2410 890 002	Principal Other Exp - Elem	1,250.00	37.07	37.07	1,212.93	2.97
2410	OFFICE OF PRINCIPAL	401,520.00	32,090.34	166,386.46	235,133.54	41.44

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01 2510 116 000	Bookkeeper Salary	66,915.00	5,916.39	27,850.86	39,064.14	41.62
01 2510 216 000	Bookkeeper Health Ins	31,136.00	2,472.95	12,364.75	18,771.25	39.71
01 2510 226 000	Bookkeeper Social Security	5,120.00	447.43	2,102.21	3,017.79	41.06
01 2510 236 000	Bookkeeper Retirement	4,920.00	435.02	2,047.81	2,872.19	41.62
01 2510 237 000	Retirement Inc Cont	1,690.00	43.02	202.52	1,487.48	11.98
01 2510 271 000	Workman Compensation	18,274.00	0.00	18,274.00	0.00	100.00
01 2510 286 000	Bookkeeper Health Ben	31,136.00	0.00	0.00	31,136.00	0.00
01 2510 315 000	Auditing Services	10,050.00	0.00	11,800.00	(1,750.00)	117.41
01 2510 382 000	Telephone	20,000.00	1,647.67	7,764.66	12,235.34	38.82
01 2510 443 000	Copiers	15,000.00	2,311.32	7,819.40	7,180.60	52.13
01 2510 531 000	Postage	4,000.00	11.00	1,190.43	2,809.57	29.76
01 2510 540 000	Advertising	3,000.00	100.22	1,583.92	1,416.08	52.80
01 2510 610 000	Office Supplies	1,200.00	0.00	109.50	1,090.50	9.13
01 2510 643 000	Office Software	14,000.00	4,100.00	6,957.80	7,042.20	49.70
01 2510 890 000	Other Expense	1,000.00	0.00	525.75	474.25	52.58
2510	GENERAL ADMIN-BUSINESS SERVICE	227,441.00	17,485.02	100,593.61	126,847.39	44.23
01 2610 410 000	Water & Sewer	22,000.00	1,012.48	8,619.83	13,380.17	39.18
01 2610 520 000	Property Insurance	58,210.00	0.00	58,208.15	1.85	100.00
01 2610 610 000	Supplies	45,000.00	3,406.08	27,457.73	17,542.27	61.02
01 2610 621 000	Fuel	105,000.00	10,876.73	43,308.32	61,691.68	41.25
01 2610 890 000	Other Expense	1,000.00	0.00	150.00	850.00	15.00
2610	MAINTENANCE & CUSTODIAL	231,210.00	15,295.29	137,744.03	93,465.97	59.58
01 2620 110 000	Custodial Salaries	183,880.00	14,762.14	69,017.85	114,862.15	37.53
01 2620 210 000	Health Insurance	76,553.00	5,820.65	29,533.79	47,019.21	38.58
01 2620 220 000	Social Security	14,067.00	1,123.49	5,250.81	8,816.19	37.33
01 2620 230 000	Retirement	13,520.00	1,000.75	4,870.51	8,649.49	36.02
01 2620 237 000	Custodian Retire Inc Cont	4,643.00	98.97	481.72	4,161.28	10.38
01 2620 280 000	Health Benefits	0.00	107.63	107.63	(107.63)	0.00
01 2620 431 000	Maintenance of Buildings	90,000.00	6,839.34	42,440.34	47,559.66	47.16
2620	OPERATION OF BUILDING	382,663.00	29,752.97	151,702.65	230,960.35	39.64
01 2630 431 000	Maintenance Of Groun	25,000.00	0.00	2,675.83	22,324.17	10.70
01 2630 890 000	Other Expense	4,000.00	0.00	0.00	4,000.00	0.00
2630	MAINTENANCE OF GROUNDS	29,000.00	0.00	2,675.83	26,324.17	9.23
01 2660 610 000	School Safety & Security	20,000.00	0.00	556.00	19,444.00	2.78
2660	SCHOOL SAFETY & SECURITY	20,000.00	0.00	556.00	19,444.00	2.78
01 2670 610 000	SUPPLIES	1,000.00	0.00	523.27	476.73	52.33
2670	Safety	1,000.00	0.00	523.27	476.73	52.33
01 2710 110 000	Drivers Salary	75,090.00	6,105.69	31,849.30	43,240.70	42.41
01 2710 210 000	Health Insurance	12,000.00	943.57	5,363.59	6,636.41	44.70
01 2710 220 000	Driver Social Security	5,745.00	467.11	2,433.46	3,311.54	42.36
01 2710 230 000	Drivers Retire	5,522.00	392.18	1,928.85	3,593.15	34.93
01 2710 237 000	Drivers Retire Inc Cont	1,383.00	38.79	190.75	1,192.25	13.79
01 2710 280 000	Health Benefits	0.00	161.44	161.44	(161.44)	0.00
01 2710 332 000	Mileage To Parents	1,000.00	0.00	0.00	1,000.00	0.00
01 2710 519 000	Purchased Transportation	1,000.00	0.00	0.00	1,000.00	0.00
01 2710 520 000	Vehicle Liability Insurance	17,910.00	0.00	17,910.20	(0.20)	100.00
01 2710 626 000	Gas & Oil	25,000.00	1,628.33	8,381.98	16,618.02	33.53
01 2710 732 000	Vehicle Acquisition	85,000.00	0.00	0.00	85,000.00	0.00
01 2710 890 000	Other Expense	6,000.00	342.50	2,526.50	3,473.50	42.11
2710	TRANSPORTATION	235,650.00	10,079.61	70,746.07	164,903.93	30.02
01 2712 332 001	Sped Mileage - HS	500.00	0.00	0.00	500.00	0.00
01 2712 332 002	Sped Mileage - Elem	500.00	0.00	0.00	500.00	0.00
2712	Sped Transportation	1,000.00	0.00	0.00	1,000.00	0.00
01 2730 431 000	Vehicle Repairs & Maint	35,000.00	2,872.91	19,259.49	15,740.51	55.03
2730	Vehicle Servicing & Maintenance	35,000.00	2,872.91	19,259.49	15,740.51	55.03
01 3400 610 001	Local Grants - HS	5,000.00	0.00	0.00	5,000.00	0.00
01 3400 610 002	Local Grants - Elem	5,000.00	0.00	0.00	5,000.00	0.00
3400	CATEGORICAL GRANTS FROM CORPORATIONS & O	10,000.00	0.00	0.00	10,000.00	0.00

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01 3535 610 001	HAL Grant - HS	2,500.00	0.00	280.00	2,220.00	11.20
01 3535 610 002	HAL Grant - Elem	2,500.00	0.00	0.00	2,500.00	0.00
3535	HIGH ABILITY LEARNER	5,000.00	0.00	280.00	4,720.00	5.60
01 3551 610 001	Career Education	7,500.00	0.00	0.00	7,500.00	0.00
3551	CAREER EDUCATION	7,500.00	0.00	0.00	7,500.00	0.00
01 6200 111 002	Title I Part A Salaries	15,841.00	5,018.00	10,036.00	5,805.00	63.35
01 6200 211 002	Title I Part A Benefits	5,000.00	1,171.66	2,343.32	2,656.68	46.87
01 6200 221 002	Title I Part A SS	1,469.00	380.04	760.08	708.92	51.74
01 6200 231 002	Title I Part A Retirement	1,898.00	368.97	737.94	1,160.06	38.88
01 6200 237 002	Title I Part A Ret Inc Cont	0.00	36.50	73.00	(73.00)	0.00
01 6200 395 002	Contract Fee	2,214.00	0.00	2,113.76	100.24	95.47
6200	TITLE I PART A	26,422.00	6,975.17	16,064.10	10,357.90	60.80
01 6310 111 002	Title II Part A	10,320.00	0.00	0.00	10,320.00	0.00
01 6310 211 002	Title IIa Health Insurance	5,445.00	0.00	0.00	5,445.00	0.00
01 6310 281 002	Teacher Health Benefit	0.00	0.00	0.00	0.00	0.00
6310	TITLE II PART A	15,765.00	0.00	0.00	15,765.00	0.00
01 6406 395 002	IDEA 619 Base/EP 3-4	2,108.00	0.00	2,108.00	0.00	100.00
6406	IDEA 619 PRESCHOOL	2,108.00	0.00	2,108.00	0.00	100.00
01 6408 395 000	IDEA	72,164.00	11,399.62	55,010.35	17,153.65	76.23
6408	IDEA	72,164.00	11,399.62	55,010.35	17,153.65	76.23
01 6412 395 002	IDEA Nonpublic	0.00	0.00	0.00	0.00	0.00
6412	IDEA NONPUBLIC	0.00	0.00	0.00	0.00	0.00
01 6969 890 000	Title IV Part A	0.00	0.00	0.00	0.00	0.00
6969	Title IV Part A	0.00	0.00	0.00	0.00	0.00
01 6992 734 000	REAP	31,850.00	0.00	0.00	31,850.00	0.00
6992	REAP	31,850.00	0.00	0.00	31,850.00	0.00
01 8000 751 000	Student Fees Transfer	0.00	0.00	0.00	0.00	0.00
01 8000 912 000	Transfer to Hot Lunch	30,000.00	0.00	0.00	30,000.00	0.00
01 8000 913 000	Activity Transfer	20,000.00	0.00	0.00	20,000.00	0.00
8000	TRANSFERS (OUTGOING)	50,000.00	0.00	0.00	50,000.00	0.00
01 9000 890 000	Other Budget Authority	1,898,350.00	0.00	0.00	1,898,350.00	0.00
01 9000 900 000	Non-programmed Exp.	0.00	0.00	7,393.07	(7,393.07)	0.00
9000	NON-PROGRAM EXPENDITURES	1,898,350.00	0.00	7,393.07	1,890,956.93	0.39
01 9002 001 000	Interfund Loan - Bond	0.00	0.00	0.00	0.00	0.00
9002	Loan to Bond	0.00	0.00	0.00	0.00	0.00
		8,371,665.00	469,426.01	2,593,201.24	5,778,463.76	30.98
01	General Fund	8,371,665.00	469,426.01	2,593,201.24	5,778,463.76	30.98

Activity Fund Balance Report - Summary

12/1/2025 - 12/31/2025

<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance</u>
Class of 2024	545.27	0.00	0.00	545.27
Class of 2025	2,449.97	0.00	0.00	2,449.97
Class of 2026	2,964.95	0.00	0.00	2,964.95
Class of 2027	2,687.79	0.00	0.00	2,687.79
Class of 2028	3,692.26	0.00	1,149.00	4,841.26
Class of 2029	9,792.19	0.00	0.00	9,792.19
Class of 2030	1,700.50	0.00	698.50	2,399.00
Class of 2031	1,308.50	0.00	0.00	1,308.50
Class of 2033	0.00	0.00	0.00	0.00
Athletics	(24,380.66)	10,256.78	5,317.00	(29,320.44)
District #55	5,816.32	341.64	153.85	5,628.53
Host Site	0.00	50.53	0.00	0.00
Annual	2,877.16	0.00	0.00	2,877.16
FBLA	3,928.66	0.00	0.00	3,928.66
Greenhouse	160.14	912.50	575.00	(177.36)
Teacher's Fund	1,612.22	0.00	469.36	2,081.58
Band	5,990.43	0.00	0.00	5,990.43
Library	432.88	0.00	284.25	717.13
Veteran's Day	1,091.18	0.00	0.00	1,091.18
Honor Society	1,662.27	0.00	0.00	1,662.27
Industrial Arts	2,231.65	0.00	0.00	2,231.65
Show Choir	342.44	0.00	0.00	342.44
Concessions	584.04	900.61	3,428.34	3,111.77
Drama	1,457.90	0.00	1,072.65	2,530.55
Elementary Fund	475.03	0.00	0.00	475.03
Art Fund	764.62	35.00	42.00	771.62
Elementary Field Trips	(126.00)	0.00	0.00	(126.00)
Community Ed	407.08	0.00	0.00	407.08
Coat Fund	817.55	0.00	0.00	817.55
Weight Room	3,755.09	0.00	0.00	3,755.09
Student Council	723.12	0.00	0.00	723.12
Scholarship Fund	6,284.92	0.00	0.00	6,284.92
Fundraisers	353.50	0.00	0.00	353.50
Speech	3,316.19	0.00	0.00	3,316.19
5th Grade Field Trip	(834.50)	0.00	597.80	(236.70)
High School	1,403.11	141.98	261.00	1,522.13
Computer Fees	5,794.57	0.00	1,800.00	7,594.57
M. White Memorial	4,277.02	0.00	0.00	4,277.02
FFA	2,422.95	2,483.69	4,681.40	4,620.66
6th Grade Field Trip	1,500.49	0.00	0.00	1,500.49
Quiz Bowl	1,677.40	0.00	0.00	1,677.40
Computer Repair	867.01	0.00	0.00	867.01
Boys Basketball	2,547.88	2,104.35	2,032.00	2,475.53
Volleyball	4,096.77	60.00	0.00	4,036.77
FPS	83.22	0.00	0.00	83.22
Wrestling	6,207.39	0.00	2,970.00	9,177.39
Girls Basketball	2,882.43	0.00	370.00	3,252.43
Football	1,622.03	0.00	0.00	1,622.03
Track Memorials	500.00	0.00	0.00	500.00
Sunshine Committee	129.43	0.00	0.00	129.43

Activity Fund Balance Report - Summary

12/1/2025 - 12/31/2025

<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance</u>
Playground	2,358.65	0.00	0.00	2,358.65
Employee Dress	2,225.74	0.00	0.00	2,225.74
Instrument Rental Fee	184.18	0.00	0.00	184.18
Weight Room Renovation	234.02	500.00	100.00	(165.98)
Teacher Equipment	660.18	0.00	0.00	660.18
Box Tops	842.19	0.00	0.00	842.19
PBIS	4,377.47	0.00	0.00	4,377.47
Coffee Cart	317.30	0.00	0.00	317.30
Cross Country	2,543.08	0.00	0.00	2,543.08
Golf	5,100.35	0.00	0.00	5,100.35
Track	0.00	0.00	0.00	0.00
Science Club	404.87	0.00	0.00	404.87
Wellness	10,098.94	1,000.00	0.00	9,098.94
Faculty Coffee	94.48	0.00	0.00	94.48
Faculty Graduation	470.06	0.00	0.00	470.06
FCA	686.54	0.00	0.00	686.54
History	2,583.65	0.00	0.00	2,583.65
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 114,078.06	\$ 18,787.08	\$ 26,002.15	\$121,343.66

**Minutes of the Board of Education
Sutherland Public School District 55
Monday, December 15, 2025 7:00 PM Central
Regular Board Meeting Conference Room
P.O. Box 217
Sutherland, NE 69165**

Members

Present

Absent

Presiding Officer

Secretary - Board of Education

Superintendent

1. Call the meeting to order

Meeting was called to order at 7:00 p.m. by Brandy Buscher. Notice of this meeting was published in the December 11, 2025 edition of The Courier Times and in three (3) separate locations in town.

2. Flag salute

3. Open Meetings Law

Vice President Buscher stated that a copy of the open meetings law is posted on the bulletin board and a copy could be found in the official meeting book.

4. Roll call

Board Members:

Janet Mueller - absent

Brandy Buscher - present

Kyle Stevenson - absent

Shad Lantis - present

Eric Peterka - present

Tom Kelly - present

School Personnel: Mr. Webster, and Alisha Morgan

Guests: 2

5. Recognition of Visitors/Public Comment

6. Reports

6.a. Elementary Principal Report

Mr. Webster presented the elementary principal report. The Elementary has had a very productive month with holiday celebrations, the Christmas program and winter MAPS testing showing improvement with the students. Congratulations to Jude Eutsler, McCoy Westerman, Jett Stevenson, Koltyn Foster, Noah Hansen, Mea Hesseltine, Trace Boggs, Jeremiah Mraz, Mallet Arvdalfor being selected the Captains of the Month and to Jaisa Kershner and Daklin Taullie for being selected the Admirals of the Month.

6.b. High School Principal Report

Mr. Webster presented the high school principal's report. Benchmark testing was completed with 41 students meeting their growth goal and having earned a skip day on December 18th. 75 out of 88 students met their goal on MAPS testing. Congratulations to the play production team making it to state where the technical team received first place and many of our actors and actresses were recognized for their performance. Thank you to the community sponsors who helped with the 12 Days of Christmas celebration for staff.

7. Superintendent Report

Mr. Webster reported on the bathroom remodel that will begin to take place on the north end of the building. He also gave a transportation report and school personnel updates.

8. Board Reports

Eric Peterka reported on the state school board conference. He also reported the the Building and Grounds committee recently met and prioritized some projects.

9. Treasurer's report

Shad Lantis gave the treasurer's report. Receipts are currently at 18.72% and should be at 25% and expenditures are currently at 25.28% and should be at 33.33%.

10. Consent Agenda

Motion to approve consent agenda passed with a motion by Shad Lantis and a second by Eric Peterka.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes

10.a. Approval of Minutes - 11/11/25 Board Minutes

10.b. Approval of General Fund Bills - \$477,850.38

11. Action Items

11.a. Consider, discuss, and take all necessary action to enter into an agreement with Wilkins ADP professional design services for a school facility improvement project, including bathroom renovation.

Approve the agreement with Wilkins ADP professional design services for the bathroom renovation project passed with a motion by Eric Peterka and a second by Tom Kelly.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes

11.b. 2025 Annual Report to the Community

Mr. Webster presented the annual report to the board.

11.c. Consider, discuss and take all necessary action on Mr. Webster's Evaluation.

Approve the superintendent evaluation passed with a motion by Shad Lantis and a second by Eric Peterka.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes

12. Approve Board Members Who are Absent

Approve the absence of Janet Mueller and Kyle Stevenson passed with a motion by Eric Peterka and a second by Tom Kelly.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes

13. Next meeting date and time

The advertisement for this meeting will be published in The Courier Times the Thursday prior to the meeting and an agenda for such meeting will be available for public inspection at the administration office 3 days prior to the meeting.

Set the next regular meeting for Tuesday, January 13, 2026 at 6:00 p.m. passed with a motion by Eric Peterka and a second by Shad Lantis.

Brandy Buscher: Yes, Tom Kelly: Yes, Shad Lantis: Yes, Eric Peterka: Yes

14. Adjournment

Meeting adjourned at 7:40 p.m.

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
42209	01/13/2026				ALLSTA	All Star Auto Glass of North Platte	500.00
42210	01/13/2026				AMAZCAPISE	Amazon Capital Services	500.74
42211	01/13/2026				BLACHILEN	Black Hills Energy	6,670.91
42212	01/13/2026				CLEARFLY	Clearly	1,025.06
42213	01/13/2026				COPELANE	Copeland Electric	1,595.20
42214	01/13/2026				THECOUR	The Courier Times	100.22
42215	01/13/2026				CULLWATE	Culligan Water Conditioning	100.00
42216	01/13/2026				DIVDRUGTES	Diversified Drug Testing, LLC	72.50
42217	01/13/2026				EAKEOFFI	Eakes Office Product	1,603.59
42218	01/13/2026				ESU16	Esu #16	33,715.05
42219	01/13/2026				FEARTYRE	Tyrel Fear	560.00
42220	01/13/2026				GREAPLAI	Great Plains Comm In	403.17
42221	01/13/2026				HOMELEAS	Hometown Leasing	1,049.58
42222	01/13/2026				HOTLUN02	Hot Lunch Fund	550.00
42223	01/13/2026				INLATRU	Inland Truck Parts	973.51
42224	01/13/2026				JWPEPPE	J.W. Pepper & Son Inc.	40.00
42225	01/13/2026				JJPRAENT	JJPratt Enterprises, LLC	3,848.40
42226	01/13/2026				KSB	KSB School Law	231.00
42227	01/13/2026				MATHSON	Matheson Tri-Gas Inc	304.36
42228	01/13/2026				MCCOPSYCSO	McConnell Psychological Solutions	7,231.00
42229	01/13/2026				MCI	MCI Residential Service	80.00
42230	01/13/2026				MENARDS	Menards - North Platte	1,400.47
42231	01/13/2026				MIDWEALSER	Midwest Alarm Services	148.74
42232	01/13/2026				MORGSIDN	Sidney Morgan	263.85
42233	01/13/2026				MRDHVAC	Mr. D's Heating & Air Conditioning	1,247.00
42234	01/13/2026				NCSA	Ncsa	120.00
42235	01/13/2026				NEBASSO	Neb Assoc Of Sch Bds	150.00
42236	01/13/2026				NPPD	Nebraska Public Power District	4,205.82
42237	01/13/2026				NEBRTIRE	NKC Tire	574.12
42238	01/13/2026				ONEAKASH	Kashia O'Neal	100.00
42239	01/13/2026				PRONFUEL	Pronto Fuel, LLC	1,449.88
42240	01/13/2026				SPARQDATAS	SPARQDATA Solutions	4,100.00
42241	01/13/2026				SUPESUDS	Super Suds Car Wash	9.30
42242	01/13/2026				SUTHFARMAU	Sutherland Farm & Auto Supply	312.77
42243	01/13/2026				TRUCENCO	Truck Center Companies	815.98
42244	01/13/2026				USBANK	U.S. Bank	3,137.10
42245	01/13/2026				UNK	University of Nebraska Kearney	270.00
42246	01/13/2026				VERIZON	Verizon Wireless	139.44
42247	01/13/2026				VILLOFSU	Village Of Sutherland	1,012.48
42248	01/13/2026				YAUNCONN	Connie Yauney	29.13
Checking Account ID: 01		Void Total:		0.00	Total without Voids:		80,640.37
Check Type Total: Check		Void Total:		0.00	Total without Voids:		80,640.37
Payee Type Total: Vendor		Void Total:		0.00	Total without Voids:		80,640.37
Grand Total:		Void Total:		0.00	Total without Voids:		80,640.37

Payroll \$388,785.64
 Expenditures 80,640.37
 TOTAL \$469,426.01

01/12/2026 02:48 PM

January 2026 General Invoice Listing

User ID: AJM

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	01	Fund Number 01	General Fund	
	IAS2048781	All Star Auto Glass of North Platte	01/12/2026	500.00
01 2730 431 000		thomas windshield		500.00
Total	All Star Auto Glass of North Platte			500.00
	20260112	Amazon Capital Services	01/12/2026	500.74
01 2610 610 000		supplies		320.76
01 1100 610 000		supplies		179.98
Total	Amazon Capital Services			500.74
	20260112	Black Hills Energy	01/12/2026	6,670.91
01 2610 621 000		natural gas		6,670.91
Total	Black Hills Energy			6,670.91
	INV779968	Clearly	01/12/2026	1,025.06
01 2510 382 000		telephones		1,025.06
Total	Clearly			1,025.06
	6521	Copeland Electric	01/12/2026	1,595.20
01 2620 431 000		smart screen, commons area		1,595.20
Total	Copeland Electric			1,595.20
	20260112	Courier Times, The	01/12/2026	100.22
01 2510 540 000		advertising		100.22
Total	Courier Times, The			100.22
	20260112	Culligan Water Conditioning	01/12/2026	100.00
01 2610 610 000		rental		100.00
Total	Culligan Water Conditioning			100.00
	25112787	Diversified Drug Testing, LLC	01/12/2026	72.50
01 2710 890 000		screening		72.50
Total	Diversified Drug Testing, LLC			72.50
	20260112	Eakes Office Product	01/12/2026	1,603.59
01 1100 610 000		supplies		26.73
01 2610 610 000		supplies		315.12
01 2510 443 000		copies		1,261.74
Total	Eakes Office Product			1,603.59
	20260112	Esu #16	01/12/2026	33,715.05
01 1100 890 000		Title I		75.00
01 6408 395 000		early childhood		11,399.62
01 2151 591 001		speech		628.45
01 2151 591 002		speech		8,034.31
01 2161 591 001		OT		262.86
01 2161 591 002		OT		3,680.04
01 2171 591 002		PT		1,822.00
01 2171 591 001		PT		227.75
01 1200 591 001		owls		6,437.69
01 1200 591 002		supervision		1,147.33
Total	Esu #16			33,715.05

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	20260112	Fear, Tyrel	01/12/2026	560.00
01 1100 890 001		mileage for one acts		560.00
Total		Fear, Tyrel		560.00
	20260112	Great Plains Comm In	01/12/2026	403.17
01 2510 382 000		telephones		403.17
Total		Great Plains Comm In		403.17
	20260112	Hometown Leasing	01/12/2026	1,049.58
01 2510 443 000		copier lease		1,049.58
Total		Hometown Leasing		1,049.58
	20260112	Hot Lunch Fund	01/12/2026	550.00
01 1100 890 001		subs		50.00
01 1100 890 002		subs		40.00
01 2120 610 001		supervision		245.00
01 2120 610 002		supervision		215.00
Total		Hot Lunch Fund		550.00
	1924755	Inland Truck Parts	01/12/2026	973.51
01 2730 431 000		full service thomas		973.51
Total		Inland Truck Parts		973.51
	368043552	J.W. Pepper & Son Inc.	01/12/2026	40.00
01 1100 610 001		music		40.00
Total		J.W. Pepper & Son Inc.		40.00
	2776	JJPratt Enterprises, LLC	01/12/2026	3,848.40
01 2620 431 000		south gym refinish		3,848.40
Total		JJPratt Enterprises, LLC		3,848.40
	20535	KSB School Law	01/12/2026	231.00
01 2330 317 000		legal services		231.00
Total		KSB School Law		231.00
	20260112	Matheson Tri-Gas Inc	01/12/2026	304.36
01 1100 610 001		supplies		227.36
01 1100 443 001		rental		77.00
Total		Matheson Tri-Gas Inc		304.36
	20260112	McConnell Psychological Solutions	01/12/2026	7,231.00
01 2140 320 000		mental health		818.66
01 2141 591 001		psychology services		2,068.63
01 2141 591 002		psychology services		2,068.63
01 1200 340 001		sped director		965.83
01 1200 340 002		sped director		965.83
01 1200 340 002		early childhood		343.42
Total		McConnell Psychological Solutions		7,231.00
	20260112	MCI Residential Service	01/12/2026	80.00
01 2510 382 000		long distance		80.00
Total		MCI Residential Service		80.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	20260112	Menards - North Platte	01/12/2026	1,400.47
01 2610 610 000		supplies		1,162.92
01 1100 610 001		supplies		237.55
Total		Menards - North Platte		1,400.47
	20260112	Midwest Alarm Services	01/12/2026	148.74
01 2620 431 000		alarm monitoring		148.74
Total		Midwest Alarm Services		148.74
	20260112	Morgan, Sidney	01/12/2026	263.85
01 1100 890 000		scanning/disposal files		263.85
Total		Morgan, Sidney		263.85
	20260112	Mr. D's Heating & Air Conditioning	01/12/2026	1,247.00
01 2620 431 000		hvac repairs		1,247.00
Total		Mr. D's Heating & Air Conditioning		1,247.00
	89696	Ncsa	01/12/2026	120.00
01 2320 810 000		legislative preview		120.00
Total		Ncsa		120.00
	N54853	Neb Assoc Of Sch Bds	01/12/2026	150.00
01 2310 810 000		conference cancellation		150.00
Total		Neb Assoc Of Sch Bds		150.00
	20260112	Nebraska Public Power District	01/12/2026	4,205.82
01 2610 621 000		electricity		4,205.82
Total		Nebraska Public Power District		4,205.82
	20260112	NKC Tire	01/12/2026	574.12
01 2730 431 000		dodge caravan		574.12
Total		NKC Tire		574.12
	20260112	O'Neal, Kashia	01/12/2026	100.00
01 2610 610 000		phone reimbursement		50.00
01 2410 890 001		phone reimbursement		50.00
Total		O'Neal, Kashia		100.00
	20260112	Pronto Fuel, LLC	01/12/2026	1,449.88
01 2710 626 000		gas		1,449.88
Total		Pronto Fuel, LLC		1,449.88
	S-4259	SPARQDATA Solutions	01/12/2026	4,100.00
01 2510 643 000		negotiations, meeting subscription		4,100.00
Total		SPARQDATA Solutions		4,100.00
	1453	Super Suds Car Wash	01/12/2026	9.30
01 2730 431 000		car washings		9.30
Total		Super Suds Car Wash		9.30
	20260112	Sutherland Farm & Auto Supply	01/12/2026	312.77
01 2610 610 000		supplies		312.77
Total		Sutherland Farm & Auto Supply		312.77

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January 2026 General Invoice Listing

User ID: AJM

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	10511387801	Truck Center Companies	01/12/2026	815.98
01 2730 431 000		thomas windshield		815.98
Total		Truck Center Companies		815.98
	20260112	U.S. Bank	01/12/2026	3,137.10
01 2120 610 002		supplies		74.73
01 1100 643 000		computer software		696.00
01 2410 890 002		conference		37.07
01 2410 890 001		conference		42.62
01 2510 531 000		postage		11.00
01 2610 610 000		supplies		1,144.51
01 1100 890 000		xmas		330.00
01 1100 890 001		xmas		300.00
01 1100 890 002		xmas		300.00
01 2710 626 000		gas		178.45
01 2320 890 000		other exp		22.72
Total		U.S. Bank		3,137.10
	57-15130	University of Nebraska Kearney	01/12/2026	270.00
01 2710 890 000		bus endorsement - wilson		270.00
Total		University of Nebraska Kearney		270.00
	20260112	Verizon Wireless	01/12/2026	139.44
01 2510 382 000		cell phones		139.44
Total		Verizon Wireless		139.44
	20260112	Village Of Sutherland	01/12/2026	1,012.48
01 2610 410 000		water & sewer		1,012.48
Total		Village Of Sutherland		1,012.48
	20260112	Yauney, Connie	01/12/2026	29.13
01 1100 610 001		supplies		29.13
Total		Yauney, Connie		29.13
Fund Number	01			80,640.37
Checking Account ID	01			80,640.37

BUILDING FUND

Lincoln County Treasurer - 510 Walnut
Wilkins Architecture Design Planning LLC

1,934.30

\$ 12,557.00

\$ 14,491.30

**EXTRACT FROM MINUTES OF MEETING
OF THE BOARD OF EDUCATION
OF LINCOLN COUNTY SCHOOL DISTRICT 0055**

A meeting of the Board of Education of Lincoln County School District 0055, in the State of Nebraska, was convened in open and public session at __:__ o'clock __.m. on _____, 2026, at the in the Board Room at _____, Sutherland, Nebraska, in a publicly convened session, the same being open to the attendance of the public and having been preceded by advance publicized notice, said advance publicized notice having been given in strict accordance with the provisions of Article 14, Chapter 84, Reissue Revised Statutes of Nebraska, as amended, and having set forth (a) the time, date, and place of this meeting; (b) that this meeting would be open to the attendance of the public; and (c) that an agenda of then known subjects to be taken up at the meeting could be obtained from the office of the Superintendent of Schools (the “**Superintendent**”). A copy of the affidavit of publication of said advance publicized notice was ordered annexed to the minutes of this meeting and is attached hereto. Additionally, reasonable efforts were made to provide advance notification of the meeting to all news media requesting the same of the time, date, and place of the meeting. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

The following members were present: _____
_____.

The following members were absent: _____.

A quorum being present and the meeting duly commenced, the following proceedings were had and done. At the beginning of the meeting, the President publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was posted for review and indicated the location of such copy in the room where the meeting was being held.

* * * *

Board Member _____ introduced the following resolution and moved its adoption:

RESOLUTION

BE IT RESOLVED BY THE BOARD OF EDUCATION OF LINCOLN COUNTY SCHOOL DISTRICT 0055, IN THE STATE OF NEBRASKA, AS FOLLOWS:

Section 1. The President and Board of Education (the “Board”) of Lincoln County School District 0055, in the State of Nebraska (the “District”), hereby find and determine as follows:

(a) The Board hereby finds and determines that certain environmental and life safety hazards, as defined and described in Section 79-10,110.02, R.R.S. Neb., 2016, as amended, (the “Act”) exist in public school buildings of the District and certain expenditures are needed for removal of actual or potential environmental hazards, accessibility barriers, correction of life safety code violations, correction of life safety hazards, school safety infrastructure concerns and mold abatement, all as defined and described in the Act, in public school buildings of the District; that modifications (including, but not limited to, repairs to the roof) for such removal of actual or potential environmental hazards, accessibility barriers, correction of life safety code violations, life safety hazards, school safety infrastructure concerns, and mold abatement and prevention (together, the “Project”) are necessary; that attached to this Resolution as Exhibit “A” is an itemized estimate of the amounts necessary to be expended for such Project (the “Estimate”); and that under the terms of the Act such Estimate may be presented to the County Clerk of Lincoln County, Nebraska, on or before the date of delivery of the bonds authorized herein;

(b) The following matters are hereby determined:

(i). The modifications for removal of environmental hazards, accessibility barriers, correction of life safety code violations, correction of life safety hazards, correction of school safety infrastructure concerns, and mold abatement as described in this Section 1 and more particularly described on the itemized estimate attached hereto as Exhibit “A” are hereby designated as the projects for which the tax levy provided for by the Act will be expended.

(ii). The tax permitted to be levied pursuant to Section 79-10,110.02 of the Act will be expended to pay debt service on the bonds issued to pay all or a portion of the costs for the Project.

(iii). The tax permitted to be levied pursuant to Section 79-10,110.02 of the Act shall be levied over a period of not more than ten years commencing with the taxes to be levied for the 2026-2027 budget year and shall be in an aggregate amount not to exceed 3 cents per one hundred dollars of valuation on all the taxable property of the District for each such year, provided, that subject to such limitation, the tax hereby agreed to be levied shall be an amount sufficient to provide for the payment of principal and interest on the bonds herein authorized as the same fall due in accordance with the terms of this resolution (the “Resolution”).

(c) The Superintendent of the District is hereby directed to deliver the Estimate and a copy of this Resolution to the County Clerk of The County of Lincoln, in the State of Nebraska, by no later than the date of delivery of the bonds authorized herein in pursuance of the Act.

(d) The District presently has \$0 of obligations outstanding which were issued under the Act; that the taxable valuation of all the taxable property for the District as most recently determined is \$520,300,883; that the District is permitted, pursuant to Section 79-10,110.02 of the Act, to levy a tax of not to exceed 3 cents per one hundred dollars of taxable valuation on all the taxable property of the District for the purposes of paying principal and interest on the bonds herein authorized and that such

tax, when collected, will be sufficient to pay the principal of and interest on the bonds of this issue as and when the same become due.

(e) All conditions, acts and things required to exist precedent to the issuance of the District's Limited Tax Building Improvement Bonds, Series 2026, in the principal amount of not to exceed \$400,000 (the "Bonds"; or, individually, a "Bond") under the terms of the Act do exist do exist and have been done as required by law.

Section 2. There shall be and there is hereby ordered issued the negotiable bonds of this District to be designated as its "Limited Tax Building Improvement Bonds, Series 2026" in the aggregate principal amount of not to exceed Four Hundred Thousand Dollars (\$400,000) with said Bonds to mature and become due in such amounts and on such dates and in such years and bear interest at the rates per annum as shall be determined in a written designation (the "Designation") signed by any of the President or Secretary of the District or the Superintendent of Schools (each, an "Authorized Officer") on behalf of the Board of Education of the District and which may be agreed to by Northland Securities, Inc. (the "Underwriter"), which Designation may also determine or modify the principal amount for each maturity of the Bonds, mandatory redemption provisions (if any), and pricing terms as set forth in Section 12 below, all within the following limitations:

- (a) the aggregate principal amount of the Bonds shall not exceed \$400,000, provided, however, such amount may be increased as necessary to the extent the Bonds are sold at a net original issue discount;
- (b) the aggregate amount of original issue premium and original issue discount (if any) may result in an aggregate net original issue discount (if any) not in excess of two percent (2.00%) of the stated principal amount of the Bonds;
- (c) the longest maturity of the Bonds may not be later than December 15, 2036;
- (d) the true interest cost on the Bonds shall not be more than 5.50%; and
- (e) two or more of the principal maturities may be combined and issued as "term bonds" and the Authorized Officer may determine the mandatory sinking fund payments and mandatory redemption amounts. Any Bonds issued as "term bonds" shall be redeemed at a redemption price equal to 100% of the principal amount thereof plus accrued interest thereon to the date of redemption and may be selected for redemption by any random method of selection determined appropriate by the Registrar (as hereinafter designated) or by the Depository (as hereinafter designated).

The Authorized Officers (or any one of them) are hereby authorized to make such determinations on behalf of the Board of Education of the District and to evidence the same by execution and delivery of the Designation and such determinations, when made and agreed to by the Underwriter, shall constitute the action of the Board of the District without further action of the Board.

The Bonds shall be issued in fully registered form in the denomination of \$5,000 or any integral multiple thereof. The date of original issue for the Bonds shall be the date of delivery thereof. Interest on the Bonds, at the respective rates for each maturity, shall be payable semiannually on June 15 and December 15 of each year, commencing June 15, 2026 (or such other date or dates as designated in the Designation; each of said dates an "Interest Payment Date") and the Bonds shall bear such interest from the date of original issue or the most recent Interest Payment Date to which interest has been paid or provided for, whichever is later. The interest due on each Interest Payment Date shall be payable to the registered owners of record as of the close of business on the fifteenth day immediately preceding the next Interest Payment Date (or such other date as provided in the Designation, the "Record Date"), subject to the provisions of Section 4 hereof. The Bonds shall be numbered from 1 upwards in the order of their issuance. No Bond shall be issued originally or upon transfer or partial redemption having more than one principal maturity. The initial bond numbering and

principal amounts for each of the Bonds issued shall be designated by the District's Treasurer as directed by the initial purchaser thereof. Payments of interest due on the Bonds prior to maturity or earlier redemption shall be made by the Paying Agent and Registrar, as designated pursuant to Section 3 hereof, by mailing a check or draft in the amount due for such interest on each Interest Payment Date to the registered owner of each Bond, as of the Record Date for such Interest Payment Date, to such owner's registered address as shown on the books of registration as required to be maintained in Section 3 hereof. Payments of principal and unpaid interest accrued thereon due at maturity or at any date fixed for redemption prior to maturity shall be made by said Paying Agent and Registrar to the registered owners upon presentation and surrender of the Bonds to said Paying Agent and Registrar. The District and said Paying Agent and Registrar may treat the registered owner of any Bond as the absolute owner of such Bond for the purpose of making payments thereon and for all other purposes and neither the District nor the Paying Agent and Registrar shall be affected by any notice or knowledge to the contrary, whether such Bond or any installment of interest due thereon shall be overdue or not. All payments on account of interest or principal made to the registered owner of any Bond in accordance with the terms of this Resolution shall be valid and effectual and shall be a discharge of the District and said Paying Agent and Registrar, in respect of the liability upon the Bonds or claims for interest to the extent of the sum or sums so paid.

Section 3. Unless as otherwise provided in the Designation, BOKF, National Association, in Lincoln, Nebraska, is hereby designated as Paying Agent and Registrar for the Bonds. Said Paying Agent and Registrar shall serve in such capacities under the terms of an agreement entitled "Paying Agent and Registrar's Agreement" between the District and said Paying Agent and Registrar. The President and Secretary are hereby authorized to approve and execute said agreement. The District shall have the right to remove and replace the Paying Agent and Registrar in accordance with the terms of the Paying Agent and Registrar's Agreement. The Paying Agent and Registrar shall keep and maintain for the District books for the registration and transfer of the Bonds at its designated corporate trust office, initially located in Lincoln, Nebraska (the "Designated Office"). The names and registered addresses of the registered owner or owners of the Bonds shall at all times be recorded in such books. Any Bond may be transferred pursuant to its provisions at the principal corporate trust office of said Paying Agent and Registrar by surrender of such Bond for cancellation, accompanied by a written instrument of transfer, in form satisfactory to said Paying Agent and Registrar, duly executed by the registered owner in person or by such owner's duly authorized agent, and thereupon the Paying Agent and Registrar on behalf of the District will deliver at its Designated Office (or send by registered mail to the transferee owner or owners thereof at such transferee owner's or owners' risk and expense), registered in the name of the transferee owner or owners, a new Bond or Bonds of the same interest rate, aggregate principal amount and maturity. To the extent of the denominations authorized for the Bonds by this Resolution, one Bond may be transferred for several such Bonds of the same interest rate and maturity, and for a like aggregate principal amount, and several such Bonds may be transferred for one or several such Bonds, respectively, of the same interest rate and maturity and for a like aggregate principal amount. In every case of transfer of a Bond, the surrendered Bond shall be canceled and destroyed. All Bonds issued upon transfer of the Bonds so surrendered shall be valid obligations of the District evidencing the same obligations as the Bonds surrendered and shall be entitled to all the benefits and protection of this Resolution to the same extent as the Bonds upon transfer of which they were delivered. The District and said Paying Agent and Registrar shall not be required to transfer any Bond during any period from any Record Date until its immediately following Interest Payment Date or to transfer any Bond called for redemption for a period of 30 days next preceding the date fixed for redemption.

Section 4. In the event that payments of interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Paying Agent and Registrar whenever monies for the purpose of paying such defaulted interest become available.

Section 5. If the date for payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the Designated Office of the Paying Agent and Registrar is located are authorized by law or executive order to close, then the date for such

payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

Section 6. The Bonds shall be subject to redemption, in whole or in part, prior to maturity, at any time on or after the fifth anniversary of the date of original issue thereof (or such other date as provided in the Designation), at the principal amount thereof plus accrued interest to the date fixed for redemption. The District may select the Bonds to be redeemed in its sole discretion but the Bonds shall be redeemed only in principal amounts of \$5,000 or integral multiples thereof. Any Bond or Bonds redeemed in part only shall be surrendered to the Paying Agent and Registrar in exchange for a new Bond or Bonds evidencing the unredeemed principal thereof. Notice of optional redemption of any Bonds shall be given at the direction of the District by said Paying Agent and Registrar by mail not less than 30 days prior to the date fixed for redemption, first class, postage prepaid, sent to the registered owner of such Bond at said owner's registered address, and without further direction in the case of mandatory redemptions. Such notice shall designate the Bond or Bonds to be redeemed by maturity or otherwise, the date of original issue and the date fixed for redemption and shall state that such Bond or Bonds are to be presented for prepayment at the Designated Office of said Paying Agent and Registrar. In case of any Bond partially redeemed, such notice shall specify the portion of the principal amount of such Bond to be redeemed. No defect in the mailing of notice for any Bond shall affect the sufficiency of the proceedings of the District designating the Bonds called for redemption or the effectiveness of such call for Bonds for which notice by mail has been properly given and the District shall have the right to direct further notice of redemption for any such Bond for which defective notice has been given. In the event term maturities and mandatory redemption amounts are determined in the Designation, the provisions of this Section 6 shall apply generally to mandatory redemptions. Any such mandatory redemptions shall be at the principal amount redeemed plus accrued interest to the date set for redemption.

Section 7. The Bonds shall be in substantially the following form:

**UNITED STATES OF AMERICA
STATE OF NEBRASKA
LIMITED TAX BUILDING IMPROVEMENT BOND
SERIES 2026
OF
LINCOLN COUNTY SCHOOL DISTRICT 0055
(SUTHERLAND PUBLIC SCHOOLS)**

No. _____ \$ _____

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Date of Original Issue</u>	<u>CUSIP No.</u>
	_____	_____, 2026	

Registered Owner:

Principal Amount: _____ Dollars \$ _____)

KNOW ALL PERSONS BY THESE PRESENTS: That Lincoln County School District 0055, in the State of Nebraska (the "District"), hereby acknowledges itself to owe and for value received promises to pay to the registered owner specified above, or registered assigns, the principal amount specified above in lawful money of the United States of America on the date of maturity specified above with interest thereon to maturity (or earlier redemption) from the date of original issue or most recent Interest Payment Date to which interest has been paid or provided for, whichever is later, at the rate per annum specified above payable semiannually on _____ and _____ of each year, commencing _____ (each of said dates an "Interest Payment Date"). Said interest shall be computed on the basis of a 360-day year consisting of twelve 30-day months. The principal hereof due at maturity or upon redemption prior to maturity, together with unpaid interest accrued thereon, is payable upon presentation and surrender of this bond at the principal corporate trust office of BOKF, National Association, located in Lincoln, Nebraska, the Paying Agent and Registrar. Interest on this bond due prior to maturity or earlier redemption will be paid on each Interest Payment Date by a check or draft mailed by the Paying Agent and Registrar to the registered owner of this bond, as shown on the books of record maintained by the Paying Agent and Registrar, at the close of business on the fifteenth day immediately preceding the next Interest Payment Date, to such owner's address as shown on such books and records (the "Record Date"). Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the Record Date such interest was payable, and shall be payable to the person who is the registered owner of this bond (or of one or more predecessor bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Paying Agent and Registrar whenever monies for such purpose become available.

The District, however, reserves the right and option of redeeming bonds of this issue, in whole or in part, at any time on or after the fifth anniversary of the date of original issue thereof, at the principal amount thereof plus accrued interest to the date fixed for redemption. The District may select the bonds to be redeemed in its sole discretion but bonds shall be redeemed only in principal amounts of \$5,000 or integral multiples thereof. Notice of such redemption shall be given by mail, sent to the registered owner of any bond called for redemption at said registered owner's address in the manner provided in the resolution authorizing said bonds.

This bond is one of an issue of fully registered bonds of the total principal amount of _____ Dollars (\$ _____), of even date and like tenor except as to denomination, date of maturity and rate of interest, which were issued by said District for the purpose of paying the cost of removal of potential or actual environmental hazards, accessibility barriers, correction of life safety code violations, correction of life safety code hazards, correction of school safety infrastructure concerns, and mold abatement in buildings of

the District, all in accordance with the provisions of Section 79-10,110.02, R.R.S. Neb. 2016, as amended (“Section 79-10,110.02”). Said bond is issued pursuant to a resolution duly adopted by the Board of Education of the District (the “Resolution”).

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

This bond is transferable by the registered owner or such owner's attorney duly authorized in writing at the designated corporate trust office of the Paying Agent and Registrar upon surrender and cancellation of this bond, and thereupon a new bond or bonds of the same total principal amount and interest rate and maturity will be issued to the transferee as provided in the Resolution subject to the limitations therein prescribed. The District, the Paying Agent and Registrar and any other person may treat the person in whose name this bond is registered as the absolute owner hereof for the purpose of receiving payment hereof and for all other purposes and shall not be affected by any notice to the contrary, whether this bond be overdue or not.

This bond shall not be valid and binding on the District until authenticated by the Paying Agent and Registrar.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this bond did exist, did happen and were done and performed in regular and due form and time as required by law and that the indebtedness of this District, including this bond, does not exceed any limitation imposed by law. The District agrees that it shall cause to be levied and collected annually a special levy of taxes, subject to the limitation set forth in Section 79-10,110.02, on all the taxable property in said District for the purpose of paying and sufficient to pay the principal of and interest on this bond as and when such principal and interest become due. **THIS BOND IS A LIMITED OBLIGATION OF THE DISTRICT PAYABLE SOLELY FROM TAXES LEVIED FROM YEAR TO YEAR PURSUANT TO SECTION 79-10,110.02 AND THE SINKING FUND ACCUMULATED FROM SUCH TAXES.**

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

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

IN WITNESS WHEREOF, the Board of Education of said District has caused this bond to be executed on behalf of the District by being signed by the President and Secretary of said Board, both of which

signatures may be facsimile signatures, all as of the date of original issue specified above.

LINCOLN COUNTY SCHOOL DISTRICT 0055
IN THE STATE OF NEBRASKA

By: _____
President

ATTEST

Secretary

Certificate of Authentication

This bond is one of the bonds authorized by the resolution of the Board of Education of Lincoln County School District 0055, in the State of Nebraska, described in the foregoing bond.

BOKF, National Association
Lincoln, Nebraska
Paying Agent and Registrar

By: _____
Authorized Signature

(Form of Assignment)

For value received _____
hereby sells, assigns and transfers unto _____ (Social Security or Taxpayer I.D. No. _____) the within bond and hereby irrevocably constitutes and appoints _____, attorney, to transfer the same on the books of registration in the designated corporate trust office of the within mentioned Paying Agent and Registrar with full power of substitution in the premises.

Dated: _____

Registered Owner(s)

Signature Guaranteed

By _____

Authorized Officer(s)

Note: The signature(s) on this assignment MUST CORRESPOND with the name(s) as written on the face of the within bond in every particular, without alteration, enlargement or any change whatsoever, and must be guaranteed by a commercial bank or a trust company or by a firm having membership on the New

York, Midwest or other stock exchange.

Section 8. Said Bonds shall be executed on behalf of the District by the President and Secretary of the Board who shall sign the same in their official capacity, both of which signatures are hereby authorized to be facsimile signatures. The Bonds shall be issued initially as “book-entry-only” bonds under the services of The Depository Trust Company (the “Depository”), with one typewritten bond per maturity being issued to the Depository. In such connection the President and Secretary shall execute and deliver a Letter of Representations in the form required by the Depository (which may be in the form of a blanket letter, including any such letter previously executed and delivered), for and on behalf of the District, which shall govern matters with respect to registration, transfer, payment and redemption of the Bonds. With respect to the issuance of the Bonds as “book-entry-only” bonds, the following provisions shall apply:

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

- (i) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds,
- (ii) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption, or
- (iii) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds.

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

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

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

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

respectively, to the Depository as provided in the Letter of Representations.

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

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

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

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

If for any reason the Depository is terminated or resigns and is not replaced, the District shall immediately provide a supply of printed bond certificates for issuance upon the transfers from the Depository and subsequent transfers or in the event of partial redemption. In the event that such supply of certificates shall be insufficient to meet the requirements of the Paying Agent and Registrar for issuance of replacement certificates upon transfer or partial redemption, the District agrees to order printed an additional supply of such certificates and to direct their execution by manual or facsimile signatures of its then duly qualified and acting President and Secretary. In case any officer whose signature or facsimile thereof shall appear on any Bond shall cease to be such officer before the delivery of such bond (including such certificates delivered to the Paying Agent and Registrar for issuance upon transfer or partial redemption), such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes the same as if such officer or officers had remained in office until the delivery of such bond. The Bonds shall not be valid and binding on the District until authenticated by the Paying Agent and Registrar.

Section 9. After being executed by the President and Secretary of the Board, said Bonds shall be delivered to the Treasurer of this District who shall be responsible therefor under his/her official bond, and he/she shall cause the same to be delivered to the Paying Agent and Registrar for registration and authentication. The Secretary of the District is directed to make and certify a transcript of the proceedings of the District precedent to the issuance of said Bonds, which transcript shall be delivered to the purchaser of said Bonds. The District's Treasurer shall maintain a record of information with respect to said Bonds as required under Section 10-140, R.R.S. Neb. 2012, as amended, and shall cause said record of information to be filed in the office of the Auditor of Public Accounts.

Section 10. The Board of Education shall cause to be levied and collected annually a special levy of taxes, pursuant to and within the limitations set forth in Section 79-10,110.02 of the Act, on all the taxable property in this District for the purpose of paying and sufficient to pay the principal of and interest on the Bonds as and when such principal and interest become due according to the terms thereof and the terms of this Resolution. In accordance with the determinations set forth in Section 1 of this Resolution, such tax shall not exceed 3 cents per one hundred dollars of valuation on all the taxable property of the District in each such year. In accordance with Section 79-10,110.02(4) of the Act, there is hereby created a "2026 Limited Tax Building Improvement Bond Project Account" (herein, the "2026 Account"). All taxes levied and collected by the District in accordance with this Section 10 shall be deposited in the 2026 Account and are hereby pledged for the prompt payment of the Bonds, both principal and interest, as the same fall due.

Section 11. The District's obligations under this Resolution and the liens, pledges, covenants, and agreements of the District herein made or provided for, shall be fully discharged and satisfied as to the Bonds, and any such bonds shall no longer be deemed outstanding hereunder if such bonds shall have been purchased

and canceled by the District, or when payment of the principal of and interest thereon to the respective date of maturity or redemption (a) shall have been made or caused to be made in accordance with the terms thereof; or (b) shall have been provided for by depositing with the Paying Agent and Registrar or with a national or state bank having trust powers, or trust company, in trust solely for such payment (1) sufficient money to make such payment and/or (2) direct general obligations (including obligations issued or held in book entry form on the books of the Department of Treasury of the United States of America) of or obligations the principal and interest of which are unconditionally guaranteed by the United States of America (herein referred to as "U.S. Government Obligations") in such amount and bearing interest payable and maturing or redeemable at stated fixed prices at the option of the holder as to principal, at such time or times, as will ensure the availability of sufficient money to make such payment; provided, however, that with respect to any Bond to be paid prior to maturity, the District shall have duly called such bond for redemption and given notice of such redemption as provided by law or made irrevocable provision for the giving of such notice. Any money so deposited with such bank or trust company or with the Paying Agent and Registrar may be invested or reinvested in U.S. Government Obligations at the direction of the District, and all interest and income from U.S. Government Obligations in the hands of such bank or trust company or Paying Agent and Registrar in excess of the amount required to pay principal of and interest on the Bonds for which such monies or U.S. Government Obligations were deposited shall be paid over to the District as and when collected. The District reserves the right to issue refunding bonds and provide for the investment of the proceeds thereof in accordance with this Section 11 for purposes of providing for the payment of principal and interest on the Bonds herein authorized.

Section 12. Upon execution, registration and authentication of the Bonds, the Paying Agent and Registrar is authorized to deliver them to the Underwriter, as initial purchaser of the Bonds, upon receipt of 98.00% of the principal amount of the Bonds (or such other amount as may be determined in the Designation), plus accrued interest, if any, to date of payment and delivery thereof. The District's Treasurer is hereby authorized to deliver said Bonds to the Underwriter, as initial purchaser of said Bonds, upon payment in full of the purchase price thereof. Said initial purchaser shall have the right to direct the registration of said Bonds and the denominations thereof within each maturity subject to the restrictions of this Resolution. The Authorized Officers (or any one of them) are hereby authorized to approve, execute, and deliver the Bond Purchase Agreement related to the Bonds, which Bond Purchase Agreement may serve as the written Designation of the District. The net proceeds of the Bonds shall be used to pay costs of the Project upon order of the Board of Education and to pay costs of issuance. Such purchaser and its agents, representatives and counsel (including its bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and sale of the Bonds, including, without limitation, authorizing the release of the Bonds by the Depository at closing. The officers of the District, or any one or more of them are hereby further authorized to take any and all actions deemed necessary or appropriate in connection with the issuance and sale of the Bonds.

Section 13. The District hereby covenants to the purchasers and registered owners of the Bonds hereby authorized that it will make no use of the proceeds of said bond issue, including tax levy monies intended to be used to pay principal and interest on said Bonds, which would cause said Bonds to be arbitrage bonds within the meaning of Sections 103(b) and 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and further covenants to comply with said Sections 103(b) and 148 and all applicable regulations thereunder throughout the term of said bond issue. The District hereby covenants and agrees to take all actions necessary under the Code to maintain the tax exempt status (as to taxpayers generally) of interest payable on the Bonds. The District hereby designates the Bonds as its "qualified tax-exempt obligations" pursuant to Section 265(b)(3)(B)(i)(III) of the Code and covenants and warrants that it does not reasonably expect to issue tax-exempt bonds or other tax-exempt interest bearing obligations aggregating in principal amount more than \$10,000,000 during the calendar year that the Bonds are issued. The District represents and warrants that the Bonds are not "private activity bonds" as such term is defined in Section 141(a) of the Code and agrees to take all further actions, if any, necessary on its part to qualify the Bonds herein authorized as such "qualified tax-exempt obligations." An Authorized Officer is hereby authorized to make any certifications and designation with respect to status of the Bonds under Section 265 of the Code as he or she deems appropriate.

Section 14. Each of the Authorized Officers is hereby authorized to approve, on behalf of the District,

an official statement (which may include preliminary and final) relating to the Bonds. Such official statement shall be delivered in accordance with applicable securities laws.

Section 15. In order to promote compliance with certain federal tax and securities laws relating to the bonds herein authorized (as well as other outstanding bonds) the policy and procedures attached hereto as Exhibit "B" (the "Post-Issuance Compliance Policy and Procedures") are hereby adopted and approved in all respects. To the extent that there is any inconsistency between the attached Post-Issuance Compliance Policy and Procedures and any similar policy or procedures previously adopted and approved, the Post-Issuance Compliance Policy and Procedures shall control.

Section 16. This Resolution shall be in force and take effect from and after its passage.

Secretary

President

The foregoing Resolution having been read, Member _____ seconded the motion for passage, and after discussion the roll call was made thereon, and the following members of the Board voted in favor of the passage and adoption of said Resolution: _____
_____. The following members of the Board voted against the same: _____.

Said Resolution, having been consented to by the majority of the members of the Board of Education, was by the President declared passed and adopted.

President

**EXHIBIT "A"
ESTIMATE**

[SEE ATTACHED]

EXHIBIT "B"
POLICY AND PROCEDURES

[SEE ATTACHED]

**Policy and Procedures
Federal Tax Law and Disclosure Requirements for
Tax-exempt Bonds and/or Tax Advantaged Bonds**

ISSUER NAME: Lincoln County School District 0055, in the State of Nebraska

COMPLIANCE OFFICER (BY TITLE):Superintendent of the District

POLICY

It is the policy of the Issuer identified above (the “Issuer”) to comply with all Federal tax requirements and securities law continuing disclosure obligations for its obligations issued as tax-exempt bonds or as tax-advantaged bonds (such as build America bonds, qualified zone academy bonds, and other direct-pay or tax credit bonds) to ensure, as applicable (a) that interest on its tax-exempt bonds remains exempt from Federal income tax, (b) that the direct payments or tax credits, as applicable, associated with its bonds are received by the Issuer and/or available to the purchaser in a timely manner and (c) compliance with any continuing disclosure obligations of the Issuer with respect to its outstanding bonds.

PROCEDURES

Compliance Officer. Review of compliance with Federal tax requirements and securities law continuing disclosure obligations as generally outlined below shall be conducted by the Compliance Officer identified above (the “Compliance Officer”). To the extent more than one person has been delegated specific responsibilities, the Compliance Officer shall be responsible for ensuring coordination of all compliance review efforts.

Training. The Compliance Officer shall evaluate and review educational resources regarding post-issuance compliance with Federal tax and securities laws, including periodic review of resources published for issuers of tax-exempt or tax-advantaged obligations by the Internal Revenue Service (either on its website at <http://www.irs.gov/taxexemptbond>, or elsewhere) and the Municipal Securities Rulemaking Board (either on its Electronic Municipal Market Access website [“EMMA”] at <http://www.emma.msrb.org>, or elsewhere).

Compliance Review. A compliance review shall be conducted at least annually by or at the direction of the Compliance Officer. The review shall occur at the time the Issuer’s annual audit takes place, unless the Compliance Officer otherwise specifically determines a different time period or frequency of review would be more appropriate.

Scope of Review.

Document Review. At the compliance review, the following documents (the “Bond Documents”) shall be reviewed for general compliance with covenants and agreements and applicable regulations with respect to each outstanding bond issue:

- (a) the resolution(s) and/or ordinance(s), as applicable, adopted by the governing body of the Issuer authorizing the issuance of its outstanding bonds, together with any documents setting the final rates and terms of such bonds (the “Authorizing Proceedings”),
- (b) the tax documentation associated with each bond issue, which may include some or all of the following (the “Tax Documents”):

- (i) covenants, certifications and expectations regarding Federal tax requirements which are described in the Authorizing Proceedings;
 - (ii) Form 8038 series filed with the Internal Revenue Service;
 - (iii) Forms 8038B, 1097 BTC (if applicable)
 - (iv) tax certificates, tax compliance agreements, tax regulatory agreement or similar documents;
 - (v) covenants, agreements, instructions or memoranda with respect to rebate or private use;
 - (vi) any reports from rebate analysts received as a result of prior compliance review or evaluation efforts; and
 - (vii) any and all other agreements, certificates and documents contained in the transcript associated with the Authorizing Proceedings relating to federal tax matters.
- (c) the Issuer's continuing disclosure obligations, if any, contained in the Authorizing Proceedings or in a separate agreement (the "Continuing Disclosure Obligations"), and
- (d) any communications or other materials received by the Issuer or its counsel, from bond counsel, the underwriter or placement agent or its counsel, the IRS, or any other material correspondence relating to the tax-exempt status of the Issuer's bonds or relating to the Issuer's Continuing Disclosure Obligations.

Use and Timely Expenditure of Bond Proceeds. Expenditure of bond proceeds shall be reviewed by the Compliance Officer to ensure (a) such proceeds are spent for the purpose stated in the Authorizing Proceedings and as described in the Tax Documents and (b) that the proceeds, together with investment earnings on such proceeds, are spent within the timeframes described in the Tax Documents, and (c) that any mandatory redemptions from excess bond proceeds are timely made if required under the Authorizing Proceedings and Tax Documents.

Arbitrage Yield Restrictions and Rebate Matters. The Tax Documents shall be reviewed by the Compliance Officer to ensure compliance with any applicable yield restriction requirements under Section 148(a) of the Internal Revenue Code (the "Code") and timely calculation and payment of any rebate and the filing of any associated returns pursuant to Section 148(f) of the Code. A qualified rebate analyst shall be engaged as appropriate or as may be required under the Tax Documents.

Use of Bond Financed Property. Expectations and covenants contained in the Bond Documents regarding private use shall be reviewed by the Compliance Officer to ensure compliance. Bond-financed properties shall be clearly identified (by mapping or other reasonable means). Prior to execution, the Compliance Officer (and bond counsel, if deemed appropriate by the Compliance Officer) shall review (a) all proposed leases, contracts related to operation or management of bond-financed property, sponsored research agreements, take-or-pay contracts or other agreements or arrangements or proposed uses which have the potential to give any entity any special legal entitlement to the bond-financed property, (b) all proposed agreements which would result in disposal of any bond-financed property, and (c) all proposed uses of bond-financed property which were not anticipated at the time the bonds were issued. Such actions could be prohibited by the Authorizing Proceedings, the Tax Documents or Federal tax law.

Continuing Disclosure. Compliance with the Continuing Disclosure Obligations with respect to each bond issue shall be evaluated (a) to ensure timely compliance with any annual disclosure requirement, and (b) to ensure that any material events have been properly disclosed as required by the Continuing Disclosure Obligation.

Record Keeping. If not otherwise specified in the Bond Documents, all records related to each bond issue shall be kept for the life of the indebtedness associated with such bond issue (including all tax-exempt refundings) plus six (6) years.

Incorporation of Tax Documents. The requirements, agreements and procedures set forth in the Tax Documents, now or hereafter in existence, are hereby incorporated into these procedures by this reference and are adopted as procedures of the Issuer with respect to the series of bonds to which such Tax Documents relate.

Consultation Regarding Questions or Concerns. Any questions or concerns which arise as a result of any review by the Compliance Officer shall be raised by the Compliance Officer with the Issuer's counsel or with bond counsel to determine whether non-compliance exists and what measures should be taken with respect to any non-compliance.

VCAP and Remedial Actions. The Issuer is aware of (a) the Voluntary Closing Agreement Program (known as "VCAP") operated by the Internal Revenue Service which allows issuers under certain circumstances to voluntarily enter into a closing agreement in the event of certain non-compliance with Federal tax requirements and (b) the remedial actions available to issuers of certain bonds under Section 1.141-12 of the Income Tax Regulations for private use of bond financed property which was not expected at the time the bonds were issued.

**ACKNOWLEDGMENT OF RECEIPT OF
NOTICE OF MEETING**

The undersigned President and Board of Education of Lincoln County School District 0055, hereby acknowledge receipt of advance notice of a meeting of said body and the agenda for such meeting held at __: __ .m. on _____, 2026, at _____, Sutherland, Nebraska.

DATED this ___ day of _____, 2026.

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

Secretary

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