

EMERSON-HUBBARD COMMUNITY SCHOOLS

Agenda for Board of Education Meeting

Monday, November 10, 2025 5:30 PM

Emerson-Hubbard High School-Library, 1503 Dakota Street, Emerson, NE 68733

Regular Board Meeting Called to Order

Open Meetings Poster Announcement

Excuse Absent Board Members (as necessary).

Approval of Agenda &/or changes to Agenda

Consent Agenda

A. Approval of Minutes

B. Treasurer's Report

C. Action on Claims

Public Comment From Visitors

Action Items

A. Consider, discuss & take necessary action to approve the Rule 10 Safety Audit

B. Consider, discuss & take necessary action to approve offering the early retirement incentive for the 25-26 school year.

C. Consider, discuss & take necessary action to approve the 2024-2025 audit

D. Consider, discuss & take necessary action to approve the superintendent evaluation

E. Consider, discuss & take necessary action to approve the resignation of Halie Brentlinger.

F. Consider, discuss & take necessary action to approve the resignation of Superintendent Dale Martin effective at the end of his current contract.

G. Consider, discuss & take necessary action to consider options for hiring a superintendent for the 2026-2027 school year.

Information & Reports

A. Report from the Principals

Elementary

- Enrollment
- Happenings/Upcoming Activities

B. Secondary

- Enrollment
- Staff Recognition
- Winter Activities Update
- Committees Update

C. Report from the Superintendent:

- Annual Report
- Budget Update
- Strategic Planning

D. Report from Board Committees

NASB Board Notes

Discussion Items

Next Board Meeting: December 10th @ 5:30 pm

Adjournment

## REGULAR BOARD MEETING

October 8, 2025

Of the Board of Education of School District No. 61R, Emerson-Hubbard Community Schools, in the County of Dixon, in the State of Nebraska, a/k/a Dixon County School District No. 561, convened in open and public session at 5:30 PM on October 8, 2025, at Emerson-Hubbard's High School Library in said district. **Absent:** Ryan Beacom **Present:** Kip Ahlers, Scott Albrecht, Tricia Belt, Joani Franzluebbbers, Ashley Fuchser. Superintendent Dale Martin, Elementary Principal Dustin Nielsen, MS/HS Principal Zachary Biere, Board Secretary Linda Rohde, and Community Members.

Notice of the meeting was given in advance thereof, according to law, by proper publication in the Nebraska Journal Leader, a designated method for giving notice of the School District. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the Agenda and purpose of the meeting was communicated in the advance notice of the meeting and in the notice to the members of this meeting. All proceedings of the Board of Education were taken while the convened meeting was open to the attendance of the public.

Kip Ahlers made a motion to excuse the absence of Board Member Ryan Beacom. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes

Yes: 5, No: 0, Absent: 1

Kip Ahlers made the motion to approve the agenda with Action Item A for option enrollment request added to the Agenda. Ashley Fuchser seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes

Yes: 5, No: 0, Absent: 1

Kip Ahlers made a motion to approve the Consent Agenda. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes

Yes: 5, No: 0, Absent: 1

Scott Albrecht made a motion to approve the Option Enrollment request for McKenna Gentrup. Joani Franzluebbbers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Tricia Belt: No, Kip Ahlers: Yes, Scott Albrecht: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes

Yes: 4, No: 1, Absent: 1

Kip Ahlers made a motion to approve Adopting the NASB standard evaluation tool for evaluating the superintendent. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes  
Yes: 5, No: 0, Absent: 1

Ashley Fuchser made a motion to approve the purchase of a new 2025 Ford Expedition. Kip Ahlers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes  
Yes: 5, No: 0, Absent: 1

There was a presentation on Outdoor Classroom Projects.

Discussion was held on Action Item D to approve possible changes to policy #8346 on Public participation on Board Meetings.

Action Item E on reviewing the #2000 policies on Administration was tabled until a later meeting.

Tricia Belt made a motion to declare bus 106 obsolete. Ashley Fuchser seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes  
Yes: 5, No: 0, Absent: 1

Elementary Principal Dustin Nielsen reported on Enrollment; Activities/Calendar of Events – September 24 was Professional Development Day; Fire Safety Day, Red Ribbon Week, Halloween Costume Parade in Hubbard and Field Trip; Playground Update.

MS/HS Principal Zachary Biere reported on Enrollment – 101; Activities Update – JH FB & JH VB wrap up their seasons this week; FB, VB, XC, and Girls Golf continue to see success on the court, field, and course; Homecoming was successful – shout out to Traci Millard and Lacey Matthews for their extra work in ensuring a smooth homecoming; First Quarter ends on October 17<sup>th</sup>; FFA, FBLA, One Act, Science Club, and the Guidance Office continue to supply students with opportunities outside of the classroom; Committee Update – Administration Advisory Board is up and running; Staff Culture Committee has started operations throughout the building/district; MTSS A, B & SE Committees are forming; Staff shoutout to Dawn Oswald – Her persevering positive attitude and ‘yes’ to taking over the Teammates program has inspired those around her.

Superintendent Dale Martin reported on Teacher Negotiations Timeline; Strategic Plan Update and Budget Update. There will be an Engagement Meeting Wednesday, November 12<sup>th</sup> at 6:00 pm with the Strategic Overview Committee and the Community Engagement meeting starting at 7:30 pm.

American Civics Committee met at 5 pm before the board meeting. Discussion was held on Committee Duties; Curriculum Update with Mrs. Lieber; Mr. Biere, and Mr. Nielsen; State Standards was also discussed.

NASB Board Notes was discussed.

Next Meeting will be Monday, November 10<sup>th</sup> at 5:30 pm.

Kip Ahlers made a motion to adjourn the meeting @ 7:32 pm. Ashley Fuchser seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes

Yes: 5, No: 0, Absent: 1

BY: \_\_\_\_\_  
Joani Franzluebbbers  
President of the Board of Education  
Of This School District

ATTEST: \_\_\_\_\_  
Linda Rohde  
Secretary of the Board of Education  
Of This School District

**Report of Financial Status  
10/31/2025**

Dale Martin, Superintendent

TO: Board of Education

This is a report of the financial status of the Emerson-Hubbard Schools, District # 26, as of October 31, 2025 with the Emerson-Hubbard Schools and First Nebraska Bank Balance.

**Mature  
Date                      Investments**

10/31/2025	0.05%	First Nebraska Bank Balance	Balance	GEN FUND .05%	Hi-Fi Acct 2.68%
		03 Unemployment		\$ 1,252.77	\$ 17,448.06
		06 Hot Lunch Fund		\$ (12,011.13)	\$ -
		08 Special Building Fund		\$ 225,267.59	\$ 164,026.53
		02 Depreciation Fund		\$ (28,831.28)	\$ 311,726.52
		01 General Fund		\$ 843,118.99	\$ 945,950.32
		General Fund Cash			\$ 2,327.79
		10 Coop Fund			\$ 28,114.32
				<b>TOTAL: \$ 1,028,796.94</b>	<b>\$ 1,439,151.43</b>
				<b>GRAND TOTAL</b>	<b>\$ 2,498,390.48</b>
		<b>Frontier Bank - Pender</b>	<b>Balance as of</b>	<b>10/31/2025</b>	<b>Interest Accrued</b>
Acct#1031248023		CD		\$ 112,058.02	\$ 4,024.96
				<b>10/31/2025</b>	<b>Interest Accrued</b>
					<b>4.16241%</b>
Acct #1031106482		CD		\$ 184,973.93	\$ 7,281.72
		<b>Frontier Bank - Pender</b>	<b>Balance as of</b>	<b>10/31/2025</b>	<b>Interest Accrued</b>
		CD 1948		\$ 230,000.00	\$ 13,965.58

**Monthly Bills**

District Bills	\$ 144,067.21
Outstanding Checks	\$ 17,940.02
Payroll Vendors	\$ 165,472.40
Payroll	\$ 182,975.98
<b>TOTAL:</b>	<b>\$ 510,455.61</b>

	Beginning	Projected Net Income	
01 GenFund+GenFund Cash Bal	\$ 1,791,397.10	\$ 49,292.69	\$ 1,840,689.79
03 Unemployment	\$ 18,700.83	\$ -	\$ 18,700.83
08 Special Bldg. Balance	\$ 389,294.12	\$ 252.03	\$ 389,546.15
02 Depreciation Balance	\$ 282,895.24	\$ -	\$ 282,895.24
06 Hot Lunch Balance	\$ (12,011.13)	\$ 11,628.72	\$ (382.41)
10 Coop Fund Balance	\$ 28,114.32	\$ -	\$ 28,114.32
Frontier Bank CD	\$ 116,082.98		\$ 116,082.98
Frontier Bank CD	\$ 192,255.65		\$ 192,255.65
Frontier Bank CD	\$ 243,965.58		\$ 243,965.58

**Total District Funds                      \$ 3,050,694.69                      TOTAL DISTRICT: \$ 3,111,868.13**

Linda Rohde, District Financial Secretary



Batch Description: GF October 2025 Reconcilaiton  
 Checking Account: 1 GENERAL CHECKING

Processing Month: 10/2025

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2025	1,028,796.94

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
42441	NAEA	09/10/2025	250.00
42443	NEBRASKA SOCIETY FOR RANGE MANAGEMENT	09/10/2025	36.00
42457	NATIONAL FINANCIAL SERVICES	09/19/2025	894.88
42473	CLINCH PRODUCE	10/08/2025	295.00
42475	Deck & Slahn Orchard	10/08/2025	108.00
42490	KATIE VICTOR	10/08/2025	694.40
42499	ONE SOURCE	10/08/2025	48.00
42535	NATIONAL FINANCIAL SERVICES	10/20/2025	894.88
42542	NCA	10/22/2025	150.00
42544	EXTREME TECHNOLOGY LLC	10/29/2025	14,528.86
42545	RANDOLPH MUSIC BOOSTERS	10/31/2025	40.00
	Total:		<u>17,940.02</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
1,028,796.94	(17,940.02)	1,010,856.92	1,010,856.67	0.25

Cleared Automatic Payment Total:	153,174.95
Cleared Checks Total:	244,917.80
Cleared Direct Deposit Total:	(183,021.41)
Cleared Void Total:	34,488.73
Cleared Cash Receipt Total:	241,774.02
Cleared Manual Journal Entries Total:	(1,271.38)
Cleared Sales Journal Total:	

Batch Description: Oct 2025  
 Checking Account: 5

Processing Month: 10/2025

ACTIVITY ACCOUNT

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	10/31/2025	154,774.42

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
8229	DJ Motti	10/02/2025	84.00
8231	WISNER PILGER SCHOOL	10/02/2025	280.00
8239	Maureen Martin	10/13/2025	33.38
	Total:		<u>397.38</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
154,774.42	(397.38)	154,377.04	154,377.04	0.00

Cleared Automatic Payment Total:  
 Cleared Checks Total: 23,117.28  
 Cleared Direct Deposit Total:  
 Cleared Void Total: 250.00  
 Cleared Cash Receipt Total: 21,278.18  
 Cleared Manual Journal Entries Total:  
 Cleared Sales Journal Total:

Cash Receipt Listing - Detail

Batch Description:	October 2025 GF Receipts	Processing Month:	10/2025				
<b>Receipt Number: 575</b>	Received From: TSYS1 TSYS	<b>Receipt Date:</b>	10/02/2025	<b>Receipt Key:</b>	575	<b>Amount:</b>	53.50
Description: Lunch Money	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1990	Lunch Money	53.50	06 101				
<b>Receipt Number: 576</b>	Received From: STATENEBR STATE OF NEBRASKA	<b>Receipt Date:</b>	10/03/2025	<b>Receipt Key:</b>	576	<b>Amount:</b>	125.18
Description: Child Nutrition Reimbursement	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1200	Child Nutrition	125.18	06 101				
<b>Receipt Number: 577</b>	Received From: EHSCHOOL EH SCHOOL	<b>Receipt Date:</b>	10/03/2025	<b>Receipt Key:</b>	577	<b>Amount:</b>	1,943.00
Description: Lunch Money	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1990	Lunch Money	1,943.00	06 101				
<b>Receipt Number: 578</b>	Received From: STATENEBR STATE OF NEBRASKA	<b>Receipt Date:</b>	10/06/2025	<b>Receipt Key:</b>	578	<b>Amount:</b>	2,556.40
Description: Local Food for School Reimbursement	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1200	Local Food School Reim	2,556.40	06 101				
<b>Receipt Number: 579</b>	Received From: TSYS1 TSYS	<b>Receipt Date:</b>	10/08/2025	<b>Receipt Key:</b>	579	<b>Amount:</b>	1,003.50
Description: Lunch Money	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1990	Lunch Money	1,003.50	06 101				
<b>Receipt Number: 580</b>	Received From: TSYS1 TSYS	<b>Receipt Date:</b>	10/09/2025	<b>Receipt Key:</b>	580	<b>Amount:</b>	63.50
Description: Lunch Money	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1990	Lunch Money	63.50	06 101				
<b>Receipt Number: 581</b>	Received From: DAKOTREAS DAKOTA COUNTY TREASURER	<b>Receipt Date:</b>	10/10/2025	<b>Receipt Key:</b>	581	<b>Amount:</b>	85,167.40
Description: Tax Collection	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
01 1125	Motor Vehicle	5,164.43	01 101				
01 1100	Local Taxes	76,150.24	01 101				
08 1100	SB Taxes	2,201.06	08 101				
01 3180	Pro Rate MV	482.31	01 101				
01 2130	EH School	1,155.42	01 101				
08 3180	MV Prorate	13.94	08 101				
<b>Receipt Number: 582</b>	Received From: EHSCHOOL EH SCHOOL	<b>Receipt Date:</b>	10/10/2025	<b>Receipt Key:</b>	582	<b>Amount:</b>	1,086.34
Description: Lunch Money	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1990	Lunch Money	1,086.34	06 101				
<b>Receipt Number: 583</b>	Received From: EHSCHOOL EH SCHOOL	<b>Receipt Date:</b>	10/10/2025	<b>Receipt Key:</b>	583	<b>Amount:</b>	116.00
Description: Lunch Money	Comment:						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Detail Amount</u>	<u>Cash Account Number</u>	<u>Receivable Account Number</u>			
06 1990	Lunch Money	116.00	06 101				
<b>Receipt Number: 584</b>	Received From: WAYNETHEAT WAYNE COMMUNITY THEATER	<b>Receipt Date:</b>	10/10/2025	<b>Receipt Key:</b>	584	<b>Amount:</b>	18.00

Description:	Chart of Account Number	Detail Description	Detail Amount	Cash Account Number	Receipt Date:	Receipt Key:	Amount:
Drama Day Refund	01 1100 810 001	Refund	18.00	01 101	10/14/2025	585	203.50
<b>Received From: TSYS1 TSYS</b>							
Comment:							
Lunch Money	06 1990	Lunch Money	203.50	06 101	10/14/2025	586	31,427.65
<b>Received From: THURCOTREA THURSTON COUNTY TREASURER</b>							
Comment:							
Tax Collection	01 1125	Motor Vehicle	1,367.74	01 101			
	01 1100	Tax	29,036.85	01 101			
	01 3180	Prorate MV	127.86	01 101			
	01 2110	F & L	52.29	01 101			
	08 1100	Tax	839.21	08 101			
	08 3180	Prorate MV	3.70	08 101			
<b>Received From: DIXCOTREAS DIXON COUNTY TREASURER</b>							
Comment:							
Tax Collection	01 1125	MV	7,589.00	01 101			
	01 1100	Tax	35,726.38	01 101			
	01 3180	Prorate MV	134.15	01 101			
	01 2110	Court Fines	150.00	01 101			
	01 2110	F & L	563.43	01 101			
	08 1100	Tax	1,032.66	08 101			
	08 3180	Prorate MV	3.88	08 101			
<b>Received From: VILLHUBB VILLAGE OF HUBBARD</b>							
Comment:							
Liquor & Tobacco	01 1911	Liquor & Tobacco	510.00	01 101			
<b>Received From: TSYS1 TSYS</b>							
Comment:							
Lunch Money	06 1990	Lunch Money	63.50	06 101	10/15/2025	589	63.50
<b>Received From: STATENEBR STATE OF NEBRASKA</b>							
Comment:							
HAL Payment	01 3535	HAL Payment	3,574.00	01 101	10/16/2025	590	3,574.00
<b>Received From: EHSCHOOL EH SCHOOL</b>							
Comment:							
Lunch Money	06 1990	Lunch Money	2,182.50	06 101	10/17/2025	591	2,182.50
<b>Received From: STATENEBR STATE OF NEBRASKA</b>							
Comment:							
Lunch Money	06 1990	Lunch Money	10,433.19	06 101	10/21/2025	592	10,433.19
<b>Received From: STATENEBR STATE OF NEBRASKA</b>							

Cash Receipt Listing - Detail

Description: Lunch Reimbursement	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
06 4210	Fed Reimb	10,433.19 06 101	10/23/2025	593	53.50
<b>Receipt Number: 593</b>	<b>Received From: TSYS1 TSYS</b>				
Description: Lunch Money	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
06 1990	Lunch Money	53.50 06 101	10/24/2025	594	18,398.00
<b>Receipt Number: 594</b>	<b>Received From: STATENEBR STATE OF NEBRASKA</b>				
Description: REAP	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
01 4310	REAP	18,398.00 01 101	10/24/2025	595	1,079.00
<b>Receipt Number: 595</b>	<b>Received From: EHSCHOOL EH SCHOOL</b>				
Description: Lunch Money	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
06 1990	Lunch Money	1,079.00 06 101	10/28/2025	603	250.73
<b>Receipt Number: 603</b>	<b>Received From: AHLESAND AHLERS SANDRA</b>				
Description: Over Age Dependent Insurance	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
01 1100 211 001	Reimb Insurance	250.73 01 101	10/30/2025	604	63.50
<b>Receipt Number: 604</b>	<b>Received From: TSYS1 TSYS</b>				
Description: Lunch Money	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
06 1990	Lunch Money	63.50 06 101	10/31/2025	605	34,576.00
<b>Receipt Number: 605</b>	<b>Received From: STATENEBR STATE OF NEBRASKA</b>				
Description: State Aid	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
01 3110	State Aid	34,576.00 01 101	10/31/2025	606	1,094.00
<b>Receipt Number: 606</b>	<b>Received From: EHSCHOOL EH SCHOOL</b>				
Description: Lunch Money	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
06 1990	Lunch Money	1,094.00 06 101	10/31/2025	607	532.63
<b>Receipt Number: 607</b>	<b>Received From: 1STNEBRBNK FIRST NEBRASKA BANK</b>				
Description: Interest & Rebate	Comment:				
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cash Account Number</u>	<u>Receipt Date:</u>	<u>Receipt Key:</u>	<u>Amount:</u>
01 1510	INTEREST	532.63 01 101			

Summary Totals

<u>Account Type</u>	<u>Cash Accounts</u>	<u>Receivable Accounts</u>
Subtotal Revenue	241,505.29	215,559.46
Subtotal Expense	268.73	22,120.11
Subtotal General Ledger	4,094.45	4,094.45
<b>Total:</b>	<b>241,774.02</b>	<b>241,774.02</b>



PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
	27782	ACE HARDWARE & HOME	10/09/2025	176.10
01 2620 610 002		maint supplies		58.70
01 2620 610 001		maint supplies		58.70
01 2620 610 004		maint supplies		58.70
	27967	ACE HARDWARE & HOME	10/20/2025	172.00
01 2620 610 001		maint supplies		86.00
01 2620 610 004		maint supplies		86.00
	28289	ACE HARDWARE & HOME	11/05/2025	224.53
01 2620 610 001		maint supplies		74.85
01 2620 610 002		maint supplies		74.85
01 2620 610 004		maint supplies		74.83
Total	ACE HARDWARE & HOME			572.63
	253009-1	ALLEN CONS. SCHOOL	09/30/2025	1,212.79
01 2710 110 000		wages		761.57
01 2650 626 000		gas		451.22
	253110	ALLEN CONS. SCHOOL	10/31/2025	343.34
01 2710 110 000		wages		157.98
01 2650 626 000		mileage		185.36
Total	ALLEN CONS. SCHOOL			1,556.13
	16MV-C3QK-QDYN	AMAZON CAPITAL SERVICES	10/03/2025	12.98
01 1200 610 002		supplies		12.98
	1DGH-9CFY-7P9V	AMAZON CAPITAL SERVICES	09/29/2025	45.03
01 2130 610 000		nurse supplies		45.03
	1MRV-YP3Y-CXPM	AMAZON CAPITAL SERVICES	10/06/2025	257.91
01 2610 610 002		carpet cleaner		257.91
	1NTG-QQRK-CRY Y	AMAZON CAPITAL SERVICES	10/02/2025	2.94
01 2410 610 001		supplies		2.94
Total	AMAZON CAPITAL SERVICES			318.86
	1124200	APPEARA	10/02/2025	151.72
01 2610 610 001		supplies		75.86
01 2610 610 004		supplies		75.86
	1124201	APPEARA	10/02/2025	29.61
01 2710 610 000		supplies		29.61
	1124203	APPEARA	10/02/2025	58.00
01 2610 610 002		supplies		58.00
	1128409	APPEARA	10/16/2025	156.26
01 2610 610 001		supplies		78.13
01 2610 610 004		supplies		78.13
	1128411	APPEARA	10/16/2025	58.00
01 2610 610 002		supplies		58.00
	1132635	APPEARA	10/30/2025	58.00
01 2610 610 002		supplies		58.00
	113632	APPEARA	10/03/2025	151.67
01 2610 610 001		supplies		75.84
01 2610 610 004		supplies		75.83
	113633	APPEARA	10/30/2025	29.61
01 2710 610 000		supplies		29.61
Total	APPEARA			692.87

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	INV34014	APPTEGY	11/06/2025	4,179.00
01 1100 643 000		thrillshare		4,179.00
Total	APPTEGY			4,179.00
	2025FORDEXP	BILLION FORD OF WORTHINGTON	10/13/2025	67,402.00
01 2710 732 000		2025 Ford Exp		67,402.00
Total	BILLION FORD OF WORTHINGTON			67,402.00
	Ahlers Dependent	BLUE CROSS/BLUE SHIELD	10/27/2025	250.73
01 1100 211 001		Ahlers		250.73
Total	BLUE CROSS/BLUE SHIELD			250.73
	18354604	BOMGAARS	10/06/2025	292.93
01 2620 610 001		maint supplies		146.47
01 2620 610 004		maint supplies		146.46
Total	BOMGAARS			292.93
	O089535C	CAPITAL SANITARY SUPPLY CO, INC	11/06/2025	18.53
01 2610 610 001		Supplies		9.27
01 2610 610 004		Supplies		9.26
	o09120515	CAPITAL SANITARY SUPPLY CO, INC	10/10/2025	40.76
01 2610 610 001		supplies		20.38
01 2610 610 004		supplies		20.38
Total	CAPITAL SANITARY SUPPLY CO, INC			59.29
	AG6YK11	CDW GOVERNMENT, INC	10/29/2025	2,500.00
01 1100 643 000		Creative Cloud		2,500.00
Total	CDW GOVERNMENT, INC			2,500.00
	Sep Phones	CENTURY LINK	10/16/2025	539.78
01 1100 382 000		Phones		539.78
Total	CENTURY LINK			539.78
	756544443	CENTURY LINK	10/12/2025	26.78
01 2510 382 000		Long Distance		26.78
Total	CENTURY LINK			26.78
	safety visit	CRAIG FRERICHS	10/02/2025	470.00
01 2620 340 001		safety visit		156.67
01 2620 340 002		safety visit		156.67
01 2620 340 004		safety visit		156.66
Total	CRAIG FRERICHS			470.00
	subscription 10/25	DAKOTA COUNTY STAR	10/15/2025	85.00
01 2220 640 001		2 year subscription		85.00
Total	DAKOTA COUNTY STAR			85.00
	1497862	DAS STATE ACCTG - CENTRAL FINANCE	10/10/2025	1,652.68
01 2230 382 000		SEP 2025		1,652.68
Total	DAS STATE ACCTG - CENTRAL FINANCE			1,652.68
	Expedition	DIXON COUNTY CLERK	11/07/2025	15.00
01 2710 810 000		Expedition		15.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	DIXON COUNTY CLERK			15.00
01 1100 610 002	9218546-0	EAKES OFFICE SOLUTIONS big copy paper	10/13/2025	21.76
01 1100 610 002	9218558-0	EAKES OFFICE SOLUTIONS orange copy paper	10/13/2025	13.52
01 2510 610 000	copy paper	EAKES OFFICE SOLUTIONS copy paper	10/29/2025	587.86
Total	EAKES OFFICE SOLUTIONS			623.14
01 1100 643 000	CM7329	EDUTRAK LLC HL software	10/14/2025	480.00
Total	EDUTRAK LLC			480.00
01 2730 431 000	4341	EQUIPT TRUCK & MACHINERY bus repair	10/04/2025	695.86
Total	EQUIPT TRUCK & MACHINERY			695.86
01 2230 810 000	013066	ESU ONE LAN manager mtg	09/22/2025	25.00
01 1200 810 001	013103	ESU ONE sped training	09/18/2025	25.00
01 1200 810 004		sped training		12.50
01 2213 810 001	013119	ESU ONE ACT workshop	10/01/2025	25.00
01 2230 810 000	013136	ESU ONE Linewize filter	10/06/2025	1,656.00
01 2230 810 000	013159	ESU ONE fees	10/08/2025	7,464.92
01 1100 810 001	013238	ESU ONE HS ELA	10/21/2025	25.00
01 2120 810 001	013316	ESU ONE Counselor day	10/29/2025	25.00
01 2410 810 001	013335	ESU ONE Principal day	10/03/2025	25.00
01 2410 810 002		Principal day		25.00
01 2213 810 001	13179	ESU ONE PE workshop	10/08/2025	25.00
Total	ESU ONE			9,320.92
01 1100 610 000	2020-337	EXTREME TECHNOLOGY LLC Phone	08/27/2025	365.86
01 1100 340 000		2nd half contract		13,750.00
01 1100 580 000		Mileage		288.00
01 2510 319 000		Tech		125.00
Total	EXTREME TECHNOLOGY LLC			14,528.86
01 1100 643 000	Subscription	FAMILY ZONE INC Subscription	11/10/2025	1,250.00
Total	FAMILY ZONE INC			1,250.00
01 1100 382 001	1644101	FASTWYRE BROADBAND distance learning	11/01/2025	134.63
Total	FASTWYRE BROADBAND			134.63

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	October GF 2025	<b>FNBT BANK</b>	11/04/2025	440.42
01 1200 610 002		supplies	10.00	
01 2510 610 000		supplies	176.88	
01 2650 626 000		fuel	253.54	
Total FNBT BANK			<u>440.42</u>	
	9631908952	<b>GRAINGER</b>	09/05/2025	144.79
01 2620 610 001		maint supplies	72.40	
01 2620 610 004		maint supplies	72.39	
	9698471209	<b>GRAINGER</b>	11/04/2025	262.34
01 2620 610 001		maint supplies	131.17	
01 2620 610 004		maint supplies	131.17	
25-520	9702151979	<b>GRAINGER</b>	11/06/2025	135.65
01 2620 610 001		Maint Supplies	67.83	
01 2620 610 004		Maint Supplies	67.82	
Total GRAINGER			<u>542.78</u>	
	3768	<b>HEARTLAND COUNSELING SERVICES INC</b>	10/31/2025	1,000.00
01 2190 340 000		social work Oct	1,000.00	
Total HEARTLAND COUNSELING SERVICES INC			<u>1,000.00</u>	
	4808	<b>HNH AUTO REPAIR</b>	10/08/2025	79.68
01 2730 431 000		vechcle maint	79.68	
	4889	<b>HNH AUTO REPAIR</b>	10/08/2025	208.27
01 2730 431 000		vehicle maint	208.27	
	4890	<b>HNH AUTO REPAIR</b>	10/08/2025	81.28
01 2730 431 000		vehicle maint	81.28	
	4940	<b>HNH AUTO REPAIR</b>	10/28/2025	227.85
01 2730 431 000		vehicle maint	227.85	
	4956	<b>HNH AUTO REPAIR</b>	10/22/2025	668.20
01 2730 431 000		vehicle maint	668.20	
	4977	<b>HNH AUTO REPAIR</b>	10/28/2025	129.70
01 2730 431 000		vehicle maint	129.70	
	5050	<b>HNH AUTO REPAIR</b>	11/07/2025	145.95
01 2730 431 000		Supplies	145.95	
Total HNH AUTO REPAIR			<u>1,540.93</u>	
	Pymt #15	<b>HOMETOWN LEASING</b>	11/01/2025	1,034.89
01 2510 440 000		rental fee	1,034.89	
Total HOMETOWN LEASING			<u>1,034.89</u>	
	37782144/378640 68	<b>JOSTENS</b>	10/17/2025	257.90
01 2410 610 001		diplomas	257.90	
Total JOSTENS			<u>257.90</u>	
	9956544	<b>KING'S DISPOSAL</b>	10/26/2025	800.00
01 2610 420 001		garbage	266.67	
01 2610 420 004		garbage	266.67	
01 2610 420 002		garbage	266.66	
Total KING'S DISPOSAL			<u>800.00</u>	
	92208395	<b>LAKESHORE LEARNING</b>	10/10/2025	182.84

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1100 610 002		supplies		182.84
Total	LAKESHORE LEARNING			182.84
	50310	LUX BROTHERS	10/17/2025	1,022.10
01 2620 720 001		roll off rent		340.70
01 2620 720 002		roll off rent		340.70
01 2620 720 004		roll off rent		340.70
Total	LUX BROTHERS			1,022.10
	0032154429	MATHESON TRI-GAS INC	09/30/2025	24.30
01 1100 440 001		payment		24.30
	52578517	MATHESON TRI-GAS INC	10/31/2025	143.15
01 1100 440 001		rental		143.15
Total	MATHESON TRI-GAS INC			167.45
	73255	MENARDS	10/21/2025	413.72
01 2620 610 001		maint supplies		206.86
01 2620 610 004		maint supplies		206.86
Total	MENARDS			413.72
	53660	NATIONAL ART & SCHOOL SUPPLY	10/19/2025	7.24
01 1100 610 002		supplies		7.24
Total	NATIONAL ART & SCHOOL SUPPLY			7.24
	2025 FB Clinic	NCA	10/22/2025	150.00
01 1100 810 000		FB Clinic		150.00
Total	NCA			150.00
	13480202.47110	NEBRASKA DEPARTMENT OF EDUCATION	09/03/2025	750.00
01 2410 810 002		NEMTSS		750.00
Total	NEBRASKA DEPARTMENT OF EDUCATION			750.00
	35859	NEBRASKA JOURNAL-LEADER	10/31/2025	498.28
01 2310 540 000		printing		498.28
Total	NEBRASKA JOURNAL-LEADER			498.28
	57-14936	NEBRASKA SAFETY CENTER	10/02/2025	270.00
01 2710 810 000		Class B endorsement		270.00
Total	NEBRASKA SAFETY CENTER			270.00
	9200002677	NIBC	11/04/2025	100.00
01 1100 440 001		ice machine		50.00
01 1100 440 004		ice machine		50.00
Total	NIBC			100.00
	202219152	ONE SOURCE	11/01/2025	53.00
01 2510 810 000		background checks		53.00
Total	ONE SOURCE			53.00
	30228030	Pearson Education INC	10/21/2025	1,769.10
01 1100 640 001		textbooks		1,769.10
Total	Pearson Education INC			1,769.10

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	61960	PENDER ACE HARDWARE	10/27/2025	63.95
01 2620 610 001		maint supplies		31.98
01 2620 610 004		maint supplies		31.97
Total	PENDER ACE HARDWARE			63.95
	Para ads	PENDER TIMES	10/31/2025	228.20
01 2310 540 000		para ada		228.20
Total	PENDER TIMES			228.20
	2010	PONY EXPRESS	10/27/2025	27.81
01 2650 626 000		gas		27.81
	2110	PONY EXPRESS	10/27/2025	22.19
01 2650 626 000		gas		22.19
	2279	PONY EXPRESS	10/28/2025	45.02
01 2650 626 000		gas		45.02
	288	PONY EXPRESS	10/21/2025	17.78
01 2650 626 000		gas		17.78
	2890	PONY EXPRESS	10/30/2025	35.08
01 2650 626 000		gas		35.08
	3375	PONY EXPRESS	10/31/2025	54.73
01 2650 626 000		gas		54.73
	4623	PONY EXPRESS	10/01/2025	32.32
01 2650 626 000		gas		32.32
	4625	PONY EXPRESS	10/01/2025	51.85
01 2650 626 000		gas		51.85
	4989	PONY EXPRESS	10/02/2025	39.31
01 2650 626 000		gas		39.31
	559	PONY EXPRESS	10/22/2025	27.08
01 2650 626 000		gas		27.08
	602	PONY EXPRESS	10/22/2025	33.74
01 2650 626 000		gas		33.74
	6345	PONY EXPRESS	10/07/2025	51.03
01 2650 626 000		gas		51.03
	6357	PONY EXPRESS	10/07/2025	26.22
01 2650 626 000		gas		26.22
	637	PONY EXPRESS	10/22/2025	48.75
01 2650 626 000		gas		48.75
	6993	PONY EXPRESS	10/09/2025	31.09
01 2650 626 000		gas		31.09
	7426	PONY EXPRESS	10/10/2025	27.17
01 2650 626 000		gas		27.17
	8174	PONY EXPRESS	10/13/2025	45.65
01 2650 626 000		gas		45.65
	8374	PONY EXPRESS	10/14/2025	29.53
01 2650 626 000		gas		29.53
	8578	PONY EXPRESS	10/15/2025	41.97
01 2650 626 000		gas		41.97
	9150	PONY EXPRESS	10/17/2025	27.74
01 2650 626 000		gas		27.74
	9151	PONY EXPRESS	10/17/2025	34.01
01 2650 626 000		gas		34.01
	9160	PONY EXPRESS	10/17/2025	26.05
01 2650 626 000		gas		26.05
	9677	PONY EXPRESS	10/18/2025	57.69
01 2650 626 000		gas		57.69

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	PONY EXPRESS			833.81
	041499	POST 60 MARKET	10/04/2025	20.88
01 1200 610 002		SPED snacks		20.88
	042868	POST 60 MARKET	10/14/2025	10.82
01 2213 111 001		PD Day food		10.82
	Oct HL & GF	POST 60 MARKET	10/31/2025	31.70
01 1200 610 002		snacks		20.88
01 2410 610 002		PD food		10.82
Total	POST 60 MARKET			63.40
	625972C	PRESTO-X	10/31/2025	113.94
01 2620 340 001		pest control		37.98
01 2620 340 002		pest control		37.98
01 2620 340 004		pest control		37.98
Total	PRESTO-X			113.94
	58138-1	QuaverEd	10/22/2025	2,100.00
01 1100 643 000		music curr		2,100.00
Total	QuaverEd			2,100.00
	2025 Music	RANDOLPH MUSIC BOOSTERS	10/31/2025	40.00
01 2190 580 001		Meal Fees		40.00
Total	RANDOLPH MUSIC BOOSTERS			40.00
	first aid kit/gas	SAMS CLUB MC/SYNCB	10/31/2025	197.51
01 2710 610 000		first aid kit		108.80
01 2650 626 000		gas		88.71
Total	SAMS CLUB MC/SYNCB			197.51
	Nov 2025	SMITH, DAVID	11/01/2025	2,852.12
01 1100 120 000		wages		2,852.12
Total	SMITH, DAVID			2,852.12
	8133B	SURNALI LLC DBA DIVERSIFIED DRUG TESTING	10/30/2025	60.00
01 2710 340 000		drug testing		60.00
Total	SURNALI LLC DBA DIVERSIFIED DRUG TESTING			60.00
	87929	THOMPSON SOLUTIONS GROUP	10/27/2025	498.43
01 2620 340 001		maint		249.22
01 2620 340 004		maint		249.21
	88640	THOMPSON SOLUTIONS GROUP	11/06/2025	1,615.00
01 2620 340 001		Oct prevent maint		807.50
01 2620 340 004		Oct prevent maint		807.50
Total	THOMPSON SOLUTIONS GROUP			2,113.43
	32982	TNT SALES & SERVICE	10/22/2025	141.00
01 2610 610 002		vacuum bags		141.00
Total	TNT SALES & SERVICE			141.00
	bus physical2	TUTTLE, DENNIS	11/06/2025	175.00
01 2710 340 000		bus physical		175.00
Total	TUTTLE, DENNIS			175.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	127093	US OMNI & TSACG COMPLIANCE SERVICES	10/20/2025	41.67
01 2510 810 000		fee		41.67
Total		US OMNI & TSACG COMPLIANCE SERVICES		41.67
	Certified Letter Nov	US POST OFFICE - EMERSON	11/04/2025	9.70
01 2510 531 000		Certified Letter		9.70
Total		US POST OFFICE - EMERSON		9.70
	Oct 2025	VILLAGE OF EMERSON	11/06/2025	3,697.00
01 2610 621 001		FB lights		220.00
01 2610 621 001		electric		1,272.79
01 2610 621 004		electric		1,272.79
01 2610 621 002		electric		822.32
01 2610 410 001		water		29.71
01 2610 410 004		water		29.71
01 2610 410 002		water		49.68
Total		VILLAGE OF EMERSON		3,697.00
	13690	WARREN OIL CO	10/31/2025	2,435.54
01 2710 626 000		bus fuel		2,435.54
Total		WARREN OIL CO		2,435.54
	October ads	WAYNE HERALD	10/31/2025	764.00
01 2310 540 000		ads		764.00
Total		WAYNE HERALD		764.00
	469427	WOODRIVER ENERGY	10/08/2025	445.47
01 2610 621 001		Natural Gas		149.60
01 2610 621 002		Natural Gas		146.27
01 2610 621 004		Natural Gas		149.60
	474826	WOODRIVER ENERGY	11/05/2025	629.06
01 2610 621 001		natural gas		217.67
01 2610 621 004		natural gas		217.67
01 2610 621 002		natural gas		193.72
Total		WOODRIVER ENERGY		1,074.53
Fund Number	01			135,652.54
Checking Account ID	1	Fund Number	06	NUTRITION FUND
	1124202	APPEARA	10/02/2025	20.00
06 3100 890 000		supplies		20.00
	1128410	APPEARA	10/16/2025	20.00
06 3100 890 000		supplies		20.00
	1132634	APPEARA	10/30/2025	20.00
06 3100 610 000		supplies		20.00
Total		APPEARA		60.00
	Oct 2025	CASH-WA	10/31/2025	2,213.81
06 3100 610 000		supplies		131.65
06 3100 630 000		food		2,082.16
Total		CASH-WA		2,213.81

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
	141079	CLINCH PRODUCE	10/31/2025	116.00
06 3100 630 000		fruit		116.00
Total		CLINCH PRODUCE		116.00
		apples & pears	10/31/2025	126.00
06 3100 630 000		Deck & Slahn Orchard apples & pears		126.00
Total		Deck & Slahn Orchard		126.00
		fruit/veg	10/01/2025	268.00
06 3100 630 000		E-H FFA fruit & veg		268.00
Total		E-H FFA		268.00
		lunch refund	10/31/2025	15.75
06 3100 890 000		Gentrup, Sarah lunch refund		15.75
Total		Gentrup, Sarah		15.75
	D49	GRAFF BEES	10/27/2025	77.00
06 3100 630 000		honey		77.00
Total		GRAFF BEES		77.00
	October 2025	HILAND DAIRY	10/31/2025	1,754.57
06 3100 630 000		milk		1,754.57
Total		HILAND DAIRY		1,754.57
	Oct HL & GF	POST 60 MARKET	10/31/2025	505.40
06 3100 630 000		Oct HL food		505.40
Total		POST 60 MARKET		505.40
	October 2025	SAMS CLUB MC/SYNCB	10/31/2025	175.32
06 3100 610 000		supplies		47.97
06 3100 630 000		food		127.35
Total		SAMS CLUB MC/SYNCB		175.32
	661587059	SYSCO	10/06/2025	3,102.82
06 3100 630 000		food		3,102.82
Total		SYSCO		3,102.82
Fund Number	06			8,414.67
Checking Account ID	1			144,067.21
Checking Account ID	5	Fund Number	05	ACTIVITY FUND
	1NGQ-D17Y-7H1D	AMAZON CAPITAL SERVICES	09/29/2025	71.80
05 2900 610 000 0425		hoco supplies		71.80
Total		AMAZON CAPITAL SERVICES		71.80
	VB sub dist conc	CASH	10/23/2025	300.00
05 2900 610 000 0130		vb concession		300.00
Total		CASH		300.00
	6 rooms/FFA	Fairfield Inn	11/06/2025	954.00
05 2900 610 000 0420		6 rooms for FFA		954.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Fairfield Inn			954.00
	9570	FIRST	10/30/2025	2,300.00
05 2900 610 000 0485		Robotics Competition		2,300.00
Total	FIRST			2,300.00
	October 2025	FNBT BANK	11/04/2025	2,075.85
05 2900 610 000 0410		Carhart		261.07
05 2900 610 000 0540		Pumpkin patch		234.00
05 2900 610 000 0485		hotels and food		844.05
05 2900 610 000 0420		cheesecake factory		736.73
Total	FNBT BANK			2,075.85
	11/7 cash gobble	JOANIE FRANZLUEBBERS	11/07/2025	50.00
05 2900 610 000 0315		cash gobble		50.00
Total	JOANIE FRANZLUEBBERS			50.00
	11/7 cash	Lilia Diaz,	11/07/2025	200.00
05 2900 610 000 0315		cash gobble		200.00
Total	Lilia Diaz,			200.00
	reimburse suplies	Maureen Martin	10/13/2025	33.38
05 2900 610 000 0540		reimburse for conference gift basket		33.38
Total	Maureen Martin			33.38
	72327	MENARDS	10/10/2025	133.89
05 2900 610 000 0495		STS supplies		133.89
Total	MENARDS			133.89
	CNR89958/CNR90694	NATIONAL FFA ORGANIZATION	10/09/2025	4,900.00
05 2900 610 000 0420		FFA Registrations		4,900.00
	MDS371117	NATIONAL FFA ORGANIZATION	10/31/2025	304.00
05 2900 610 000 0420		FFA clothing		304.00
Total	NATIONAL FFA ORGANIZATION			5,204.00
	concession supplies	POST 60 MARKET	10/31/2025	805.40
05 2900 610 000 0130		supplies		805.40
	October activity	POST 60 MARKET	10/31/2025	250.44
05 2900 610 000 0545		after school		85.32
05 2900 610 000 0460		Stuco		165.12
Total	POST 60 MARKET			1,055.84
	11/7 cash gobble	REANNA SHANKS	11/07/2025	50.00
05 2900 610 000 0315		cash gobble		50.00
Total	REANNA SHANKS			50.00
	WSC dining hall	SAMS CLUB MC/SYNCB	11/05/2025	105.60
05 2900 610 000 0435		Quiz Bowl lunches		105.60
Total	SAMS CLUB MC/SYNCB			105.60
	live stream	TCNE ACTIVITY	11/04/2025	120.00

**Board Report - Detail**

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
05 2900 610 000 0100		live stream dist VB		120.00
Total TCNE ACTIVITY				<u>120.00</u>
	deposit	WDM Robotics	10/10/2025	250.00
05 2900 610 000 0485		deposit		250.00
	V*deposit	WDM Robotics	10/21/2025	(250.00)
05 2900 610 000 0485		deposit		<u>(250.00)</u>
Total WDM Robotics				0.00
Fund Number	05			<u>12,654.36</u>
Checking Account ID	5			<u>12,654.36</u>

**Annual Review  
Of  
Emerson-Hubbard Community Schools  
Safety and Security Plan**

**Walk Through Conducted on  
October 2, 2025**

**By  
Craig Frerichs  
October 2, 2025**

## **Overview**

Craig Frerichs completed the annual review of Emerson-Hubbard Community Schools Safety and Security Plan on October 2, 2025. This review is required and conducted in accordance with rules and regulations established by the Nebraska Department of Education. This specific rule is NDE, Rule 10, Section 004.01B4.

The review was a process that included:

1. A checklist of considerations was discussed during the process with Mr. Martin, Mr. Biere, and Mr. Duncan.
2. A quick walkthrough of the facility was made with the Mr. Duncan, and Mr. Biere and observations discussed.
3. An exit review of the findings was made with Mr. Biere and Mr. Duncan.
4. A written report of all findings is to be forwarded to Superintendent Martin.

I have had the pleasure visiting the Emerson-Hubbard Community Schools facility again this year. Keeping your building clean has kept it looking nice and helped with air quality. Safety and Security are much harder to achieve in your school due to older doors, many hallways and a lack of a secure vestibule. Your new Ag addition is such an improvement. Students will now have much cleaner air to breath, and a much better space to work in. Safety in this department is now so much better!

When entering both your high school and elementary school I found each to have a secure buzz-in security system. Your newly updated security camera system you have in place is good quality and great clarity.

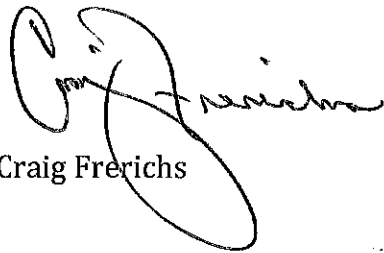
### **Findings during my visit**

- Very clean facility
- Commend your teachers for helping to eliminate clutter in their classrooms. Continue to toss things that have not been used for several years.
- Your elementary could use more playground equipment.
- Your EOP is updated every year.
- A Reunification drill has been practiced with the staff and students several years ago. Plan to have another in the near future.
- Science room needs to have the storage area cleaned of unused materials that have not been used in several years.
- Look into adding an emergency shutoff for your gas in the science room.
- Your science room is well organized and had chemicals labeled well.
- Staff has been trained in CPR.
- Getting together for a school walkthrough with Law officers, Fire department personnel, and your county emergency management is a great idea.

- Basement storage is much better than in the past. Keep working to eliminate this clutter.
- Your New Ag building is spacious. You can use a dust collector system for your woodworking machines to help with air quality.
- Your athletic fitness center is very clean and organized.
- Rooms are all numbered inside and out to identify quickly if needed.
- Classrooms have new phones for great communication and security purposes.
- Your refinished gym floor is very nice making your gym very attractive.
- Your elementary has nice new tread on the stairs.
- Boiler room could still use a few things eliminated from the area. This is not a storage area.
- The new Door fobs were a great idea for your exterior doors.

Continue to schedule drills for your HOLD, SECURE, LOCKDOWN, EVACUATE, SHELTER, and Reunification. The more drills you can have the better students and staff will react if ever a need.

My observations/concerns for each facility and each room reflect only one person's observations and opinions based on that particular day and time. They should not be considered final judgments that schools must enact immediately.



Craig Frerichs

# Rule 10 School Safety Recommendations

School District: Emerson/Hubbard      Date: October 2, 2025

- |   |            |           |
|---|------------|-----------|
| 1. School district has safety committee:  | <u>Yes</u> | No        |
| a. Composition includes representatives from each work department   | <u>Yes</u> | No        |
| b. Composition (includes local law enforcement, fire department, rescue) AWESOME!   | <u>Yes</u> | No        |
| c. Meetings (Recommended to meet at least quarterly)  | <u>Yes</u> | No        |
| d. Safety committee conducts an annual review of the safety and security plan   | <u>Yes</u> | No        |
| e. External visitation.   | <u>Yes</u> | No        |
| 2. School district has adopted the <b>Standard Response Protocol (SRP)</b> <a href="http://iloveyouguys.org">http://iloveyouguys.org</a>  | <u>Yes</u> | No        |
| 3. The school system has established Standard Response Protocol (SRP) procedures to monitor school Safety and security protocols for off-campus school sponsored events.  | <u>Yes</u> | No        |
| 4. The school system has policies and protocols regarding security and visitor management in alignment <b>With Readiness and Emergency Management of Schools (REMS)</b> Visitors are now all meet at the main Entrance before asked to enter.   | <u>Yes</u> | No        |
| 5. The school system has developed and implements security and visitor policies and protocols for Specialized areas (pools, gyms, pre-kindergarten, playgrounds, fences, vehicles/buses, vehicle facilities, Bus barns, science labs, sporting venues, cafeterias, kitchens, and classrooms with exterior doors, portables) | <u>Yes</u> | No        |
| 6. The school system has planned protocols for required drills, including, but not limited to:  |            |           |
| a. Fire Drills (On Schedule)  | <u>Yes</u> | No        |
| b. Tornado Drills (On Schedule)   | <u>Yes</u> | No        |
| c. Bus Evacuation Drills (On Schedule)  | <u>Yes</u> | No        |
| 7. The school system has planned protocols for non-required drills, including but not limited to:   |            |           |
| a. HOLD Drills are planned for this year.   | <u>Yes</u> | No        |
| b. SECURE Drills are planned for this year.   | <u>Yes</u> | No        |
| c. LOCKDOWN Drills (multiple sites) Are planned for this year.  | <u>Yes</u> | No        |
| d. EVACUATE Drills are planned for this year.   | <u>Yes</u> | No        |
| e. SHELTER Drills are planned for this year.  | <u>Yes</u> | No        |
| THESE ALL TOOK PLACE SEPT. 9 2022   |            |           |
| f. <b>Reunification - Last was in 2022 -</b> I recommend having a drill in 2026.  | <u>Yes</u> | No        |
| 8. The school system has assessed positive relationships between employees and students   | <u>Yes</u> | No        |
| 9. The school system has assessed positive relationships between students and students  | <u>Yes</u> | No        |
| 10. The school system has a process in place to assist and address identified individuals who exhibit signs Have risky, harmful, or violent behaviors and /or pose a threat of committing criminal activity <b>(THREAT ASSESSMENT)</b> May look at attending another workshop in the near future to become better familiar. | <u>Yes</u> | NO        |
| 11. All school employees wear picture ID's      ALL HAVE THEM BUT DON'T ALEWAYS WEAR THEM.  | Yes        | <u>No</u> |
| 12. School personnel monitor entrances at the beginning of the day  | <u>Yes</u> | No        |
| 13. School personnel monitor entrances after open-campus lunch <b>(No Open Campus)</b>  | <u>Yes</u> | No        |
| 14. School personnel monitor hallways between classes   | <u>Yes</u> | No        |
| 15. School personnel monitor hallways and exits at the end of the day   | <u>Yes</u> | No        |
| 16. School personnel monitor parking lots (By Camera Only)  | <u>Yes</u> | No        |
| 17. The school building has a clearly marked main entrance  | <u>Yes</u> | NO        |

18. The external doors are locked during the school day	<u>Yes</u>	No
19. The school building has a controlled entry (buzz-in system with camera identification)	<u>Yes</u>	No
20. The school building has surveillance cameras and recording equipment	<u>Yes</u>	No
21. All classroom doors and offices can be locked	<u>Yes</u>	No
22. The school has visible signage to identify interior/exterior spaces for emergency responders. All drills will be pre-arranged.		
a. Tornado Shelter(s)	<u>Yes</u>	No
b. Chemical Supply Rooms	<u>Yes</u>	No
c. Boiler Room/Mechanical Rooms	<u>Yes</u>	No
23. Outside entry/exit doors are numbered (large numbers visible from the street)	<u>Yes</u>	No
24. Fire exit route and tornado shelter route are posted in each classroom and office. These have been redone and now are in numerical order!	<u>Yes</u>	No
25. Exit lights are in proper working order	<u>Yes</u>	No
26. Emergency lights are in proper working order	<u>Yes</u>	No
27. All state fire codes are being followed	<u>Yes</u>	No
28. All safety and security plans include the needs of students, employees, and persons with and without disabilities or any person(s) with limited English proficiency	<u>Yes</u>	No
29. Classrooms numbered inside and out for identification.	<u>Yes</u>	No
30. Have Maps of your school been distributed to Fire/ Law/Rescue	<u>Yes</u>	No
31. All drills include bus drivers, cooks, custodians, Substitutes, etc.	<u>Yes</u>	No
32. Is each drill recorded, discussed, for future reference.	<u>Yes</u>	No
33. Have you met with your staff and students on cyber bullying (speaker/workshop? KSB have presented to the students in the past, usually every two or three years.	<u>Yes</u>	No

School: Emerson Hubbard Date: 10/2/25

- What year was your EOP last updated? \_\_\_\_\_
- How often does your Safety and Security Team meet? \_\_\_\_\_
- Has Narcan been approved by your school district? \_\_\_\_\_
- Has your staff been trained on the use of Narcan? \_\_\_\_\_
- Do you have Epipen's on hand and are they updated yearly? \_\_\_\_\_
- Has your staff been trained on the use of the Epipen? \_\_\_\_\_
- Has your staff been trained in First Aid? \_\_\_\_\_
- Has your staff been trained with seizures? \_\_\_\_\_
- Has your staff been trained on Stop The Bleed? \_\_\_\_\_
- Has your staff been trained with CPR? \_\_\_\_\_
- Has your staff been trained with AED's \_\_\_\_\_?
- Is your Suicide Awareness policy up to date? \_\_\_\_\_
- Do you participate with the Safe2Help initiative? \_\_\_\_\_
- Do you adopted the State Cell Phone Policy? \_\_\_\_\_
- Do you Post 988 Suicide Hotline posters in your School? \_\_\_\_\_
- Do you Post "See Something Say Something" Posters in your school? \_\_\_\_\_
- Does your school provide Dating Violence training in your school? \_\_\_\_\_
- Do you have Behavioral Intervention Training for your teachers? \_\_\_\_\_
- Is a resource officer available in your school? \_\_\_\_\_
- When was the last time you attended a Threat Assessment workshop? \_\_\_\_\_
- When did you hold your Bus Evacuation drills? \_\_\_\_\_
- How many SRP drills have you had in the last year? \_\_\_\_\_
- How often is your playground inspected each year? \_\_\_\_\_
- Fire Drills take place once per month? \_\_\_\_\_
- Fire Extinguishers are inspected annually? \_\_\_\_\_
- How many Tornado drills have you had in the last year? \_\_\_\_\_
- When was your last Reunification Drill? \_\_\_\_\_
- A secure vestibule is found at your school? \_\_\_\_\_

---

Administrator/Safety Chairman

## Separation Incentive Program

### 1. PURPOSE

The purpose of this Separation Incentive Program, referred to herein as “Program,” is to offer a financial incentive to eligible certificated employees who are considering separating from their employment by the district.

### 2. QUALIFICATIONS

- A. **Certified Employees.** To participate, a person must be a fully certified teacher or administrator employed in a capacity that requires certification.
- B. **Full-Time Equivalency:** Full-time and part-time certified employees may participate in the Program. A part-time employee’s benefits will be calculated based on his/her percentage of employment for the academic year preceding separation.
- C. **Minimum Age and Years of Service.** To be eligible, an employee must, as of July 1<sup>st</sup> on his/her last calendar year of employment, (a) be at least fifty-five (55) years of age; and (b) have completed ten (10) consecutive years of credited service with Emerson-Hubbard Community Schools. Credited service means continuous service as a certificated employee through the employee's last year of service. Board-approved military service, sabbatical and/or approved leave of absence, or any other leave required and granted according to law shall not be included as credited years of service but shall not disrupt continuous employment. In determining years of credited service with the district, part-time employment is equal to full-time employment and one year of service credit shall be granted if the employee has served one-half or more of the scheduled service days of the school year.
- D. **Years of Program Offering.** The Program will be offered only during such contract years as are approved by the Board.

### 3. ENROLLMENT REQUIREMENTS

- A. **Resignation.** In consideration of receiving the Program benefits, an applicant to participate in the Program shall resign his/her employment with the district effective at the close of the school year.
- B. **Notice of Plan and Future Employment.** The Superintendent shall deliver a copy of the Program Application and Agreement form to eligible employees. A copy of the form is attached hereto as Exhibit "A" and is incorporated

herein by this reference. An applicant who has been approved to participate in the Program may not return to full-time or part-time employment, but may substitute teach for the district on a per diem basis.

- C. Application. An employee who meets the eligibility requirements and wishes to participate in the Program must submit an Application and Agreement to the Superintendent's office on or before March 30<sup>th</sup>. The applicant may withdraw the Application and Agreement at any time on or before April 7<sup>th</sup>. The Superintendent will review applicants' files to determine their eligibility for the Program. The Board of Education is not obligated to approve any application.

#### 4. BENEFITS

##### A. Calculation of Benefits.

1. An approved applicant shall receive a benefit equal to the percentage of the scheduled salary he/she earned during his/her last contract year. Scheduled salary refers to salary paid based on placement on the salary schedule. It excludes any other payment such as extra duties, extra responsibilities, extended contract, summer work and fringe benefits.
2. The amount of the benefit shall be one and three quarters percent (1.75%) of the applicant's salary based on his/her placement on the salary schedule for his/her last year of service multiplied by the number of years of his/her credited service.

For example, assume that an applicant with twenty-five (25) years of credited service has a salary of \$40,000 based on his/her placement on the salary schedule. The benefit is calculated by multiplying \$40,000 times 1.75% times 25 for a total benefit of \$17,500.00.

##### B. Payment of Benefit. The teacher shall choose one of the following methods for the payment of the benefit.

1. Option 1:
  - (i) Two (2) equal payments on September 20<sup>th</sup> of the first year and on September 20<sup>th</sup> of the second year; or
  - (ii) Two (2) equal payments on January 20<sup>th</sup> on the first year and on January 20<sup>th</sup> of the second year.

2. Option 2:
    - (i) Five (5) equal payments on September 20<sup>th</sup> of each year for five (5) consecutive years; or
    - (ii) Five (5) equal payments on January 20<sup>th</sup> of each year for five (5) consecutive years.
  3. Limitation of Payments. Program payments will be limited to three certificated staff members during years when the Program is offered. If more than three (3) persons apply, the criteria set forth below will be used to determine which three will be approved. If the decision can be made based on the first criterion, the second criterion will not be considered.
    - (i) The number of years taught in the district.
    - (ii) The highest degree level placement on the current year's salary schedule.
- C. Source of Funds. The school district shall pay the entire cost of the Program.
- D. Administration. The Program shall be administered by the Board of Education by and through the district's administration.
- E. Designation of Beneficiary. The applicant must designate a beneficiary for the Application and Agreement to be considered complete. If the applicant dies before all benefits are paid, the beneficiary has the choice to receive the remaining benefits as scheduled, or to take the remaining benefits in one lump sum on the next designated date.
- F. Lifetime Activity Pass. An approved applicant shall be given a complimentary lifetime activity pass for the Emerson-Hubbard Community Schools.
- G. Income Tax Consequences. Program benefits have been determined to be taxable income for state and federal income tax purposes, and will be treated as such. The social security percentage and any other required federal withholdings will be subtracted from each payment.

- H. COBRA Rights. When eligible under the terms of the Comprehensive Omnibus Budget Reconciliation Act, a separating employee may take advantage of the benefits of the Act.

## 5. ADMINISTRATION

- A. Basis of Benefits. Program benefits shall be based on the salary schedule in effect during the employee's last year of service, as set forth in the negotiated agreement between the Emerson-Hubbard Education Association and the Emerson-Hubbard Board of Education.
- B. Application and Waiver. The Board and an applicant shall execute an Application and Agreement setting forth the terms of the agreement. The Program is totally voluntary in nature and applicants may withdraw an application within seven calendar days after submitting it. The Application and Agreement will include a specific Waiver and Release of Claims of the participants' rights under the Age Discrimination and Employment Act (ADEA) 29 USC 621-63 and the Act Prohibiting Unjust Discrimination in Employment Because of Age, Neb, Rev, Stat. 48-1001 et seq., the Employee Retirement Income Security Act of 1974 (ERISA). 29 USCS 51001 et seq., and all other state and federal constitutions, statutes and regulations that relate to the validity of the Program. An applicant may revoke the Release or Waiver within seven calendar days after signing it. Employees are advised to consult with an attorney before signing any documents.
- C. List of Eligible Employees. The administration shall provide all eligible certificated employees of the school district verification of their individual number of years of credited service in the Emerson-Hubbard Community Schools.

Date of Adoption: February 12, 2018

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561

EMERSON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Emerson-Hubbard Community Schools District No. 561  
Emerson, Nebraska

### **Report on the Audited Financial Statements**

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's basic financial statements. The supplementary information on pages 20 - 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing

procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 20 - 34 is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's basic financial statements for the year ended August 31, 2024, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's basic financial statements as a whole. The supplementary information on pages 24 - 33 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 supplementary information on pages 24 - 33 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2025, on our consideration of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

O'Neill, Nebraska  
October 29, 2025

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
Governmental activities				
Instruction	3,224,729		778,255	(2,446,474)
Student support services	399,112	179,917		(219,195)
Instructional support	140,494			(140,494)
General administration	178,118			(178,118)
School administration	382,217			(382,217)
Central and business services	111,904			(111,904)
Operation and maintenance of plant	701,975		275,090	(426,885)
Student transportation	284,757		21,572	(263,185)
School Nutrition Program	<u>232,002</u>	<u>66,289</u>	<u>104,929</u>	<u>(60,784)</u>
Total governmental activities	<u>5,655,308</u>	<u>246,206</u>	<u>1,179,846</u>	<u>(4,229,256)</u>
General receipts				
Taxes				
Property taxes - general purpose				2,165,870
Motor vehicle tax				201,704
Public power district sales tax				4,732
Interest				70,883
County fines and ESU receipts				26,608
State aid				372,034
State apportionment				95,033
Homestead exemption				36,994
Property tax credit				1,415,768
Name plate capacity tax				79,533
Pro-rate motor vehicle				9,262
Other				<u>7,974</u>
Total general receipts				<u>4,486,395</u>

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

				Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts		Primary Government
	Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
CHANGE IN NET POSITION				257,139
NET POSITION, beginning of year				<u>3,608,403</u>
NET POSITION, end of year				<u><u>3,865,542</u></u>
ASSETS				
Cash				3,500,263
Cash at county treasurers				<u>365,279</u>
TOTAL ASSETS				<u><u>3,865,542</u></u>
NET POSITION				
Restricted for capital outlay				392,969
Restricted for School Nutrition Program				23,701
Unrestricted				<u>3,448,872</u>
TOTAL NET POSITION				<u><u>3,865,542</u></u>

See accompanying notes to financial statements.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General	Special	Other	Total
		Fund	Building	Governmental	Governmental
			Fund	Funds	Funds
<b>RECEIPTS</b>					
Taxes					
	Property taxes - general purpose	2,105,193	60,677		2,165,870
	Carline tax	102	133		235
	Public power district sales tax	4,599			4,599
o	Motor vehicle taxes	201,704			201,704
	Interest	69,611	1,272		70,883
	County receipts	26,608			26,608
	State receipts	2,396,677	43,296	1,094	2,441,067
	Federal receipts	367,978	275,090	103,835	746,903
	School Nutrition Program receipts			66,289	66,289
	Student activities			179,917	179,917
	Other receipts	4,619		3,753	8,372
	Total receipts	5,177,091	380,468	354,888	5,912,447
<b>DISBURSEMENTS</b>					
	Instruction	3,224,729			3,224,729
	Student support services	203,521		195,591	399,112
	Instructional support	140,494			140,494
	General administration	178,118			178,118
	School administration	382,217			382,217
	Central and business services	111,904			111,904

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds			
	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)				
Operation and maintenance of plant	405,254	296,721		701,975
Student transportation	284,757			284,757
School Nutrition Program			<u>232,002</u>	<u>232,002</u>
Total disbursements	<u>4,930,994</u>	<u>296,721</u>	<u>427,593</u>	<u>5,655,308</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	246,097	83,747	(72,705)	257,139
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	<u>(136,100)</u>		<u>136,100</u>	
NET CHANGE IN FUND BALANCES	109,997	83,747	63,395	257,139
FUND BALANCES, beginning of year	<u>3,150,029</u>	<u>309,222</u>	<u>149,152</u>	<u>3,608,403</u>
FUND BALANCES, end of year	<u><u>3,260,026</u></u>	<u><u>392,969</u></u>	<u><u>212,547</u></u>	<u><u>3,865,542</u></u>

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
	Cash	2,904,518	383,198	212,547	3,500,263
	Cash at county treasurers	355,508	9,771		365,279
∞	TOTAL ASSETS	3,260,026	392,969	212,547	3,865,542
FUND BALANCES					
FUND BALANCES					
	Restricted for				
	Capital outlay		392,969		392,969
	School Nutrition Program			23,701	23,701
	Committed				
	Student activities			188,846	188,846
	Assigned				
	Employee benefits	18,623			18,623
	Capital outlay	281,504			281,504
	Unassigned	2,959,899			2,959,899
	TOTAL FUND BALANCES	3,260,026	392,969	212,547	3,865,542

See accompanying notes to financial statements.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska (the District).

Reporting Entity

Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB 14, which are included in the District's reporting entity.

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

The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

Based on the aforementioned criteria, the only potential component unit of the District is Emerson-Hubbard Educational Enhancement, Inc. (the Foundation), a not-for-profit entity organized in 1992, exclusively for the benefit of the District. Financial activities related to the Foundation are not reflected in the District's financial statements since activities of the Foundation for the year were not significant to the reporting entity. In recent years, activities have been limited to providing scholarships to graduates of the District.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements

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

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

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

Fund Financial Statements

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

The District reports the General and Special Building Funds as major governmental funds:

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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

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

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

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

The District reports the following nonmajor governmental funds:

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

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

Basis of Accounting

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

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

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

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

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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

Capital Assets

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

Leases

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

Subscription-based Information Technology Arrangements

GASB Statement 96, *Subscription-based Information Technology Arrangements* provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements (Continued)

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification Continued

Fund Financial Statements (Continued)

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification Continued

Fund Financial Statements (Continued)

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

Compensated Absences

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

Use of Estimates

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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

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

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

Government activities	<u>3,500,263</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	2,947,959
Certificate of deposit	<u>552,304</u>
Total cash and investments	<u>3,500,263</u>

Maturities of certificates of deposit are as follows:

One year	<u>552,304</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, all of the District's deposits with financial institutions were fully insured by FDIC coverage and pledged collateral through the Nebraska Single-Bank Pooled Collateral Program (SBPC) pursuant to Nebraska statutes. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

The SBPC program allows participating banks to aggregate their total public deposits and to pledge collateral against its entire portfolio of public deposits rather than pledging per entity. As the program administrator, the Nebraska Bankers Insurance and Services Company (NBISCO) collects, confirms and reports bank compliance with mandated pledging requirement on a monthly basis. Collateral is pledged to NBISCO. In the event of a bank closure, the pledged collateral would be assigned to the Nebraska Department of Banking and Finance (NDBF) for liquidation and payment to impacted political subdivisions.

Investments

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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN

Plan Description

Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

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

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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$242,638.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$2,816,068. Total covered payroll was \$2,527,051. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. RISK MANAGEMENT

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

NOTE 5. SEPARATION INCENTIVE PROGRAM

The District offers an early leave incentive program for certified teachers and administrators to offer financial incentives that will assist long-term employees considering early retirement or early leave decisions. To participate in the program, the employee submits a written application by March 30, prior to the school year in which the employee wishes to discontinue full-time employment. Employees must have reached the minimum age of 55 and have a minimum of ten consecutive years of credited service with the District. The maximum

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. SEPARATION INCENTIVE PROGRAM (Continued)

compensation received by an employee shall be equal to the employee's contracted salary at the time of separation less all extra-duty pay multiplied by 1.75% times years of service. The District made payments for the early leave incentive program for the year ended August 31, 2025, of \$34,295. Liabilities under existing contracts for future years are \$34,295 and \$8,966 for the years ending August 31, 2026 and 2027, respectively.

NOTE 6. TRANSFERS

The General Fund made transfers during the year to the Lunch Fund for \$90,000 and to the Activity Fund of \$46,100, for support of those activities.

NOTE 7. FEDERAL AND STATE AWARD PROGRAMS

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

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 29, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE  
MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
RECEIPTS					
Taxes					
Property taxes - general purpose	2,105,193				2,105,193
Carline tax	102				102
Public power district sales tax	4,599				4,599
Motor vehicle taxes	201,704				201,704
Interest	60,828	8,318	465		69,611
County receipts	26,608				26,608
State receipts	2,396,677				2,396,677
Federal receipts	367,978				367,978
Other receipts	4,619				4,619
Total receipts	5,168,308	8,318	465		5,177,091
DISBURSEMENTS					
Instruction	3,022,877			201,852	3,224,729
Student support services	203,521				203,521
Instructional support	140,494				140,494
General administration	178,118				178,118
School administration	382,217				382,217
Central and business services	111,904				111,904
Operation and maintenance of plant	365,501			39,753	405,254
Student transportation	284,757				284,757

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE  
MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
DISBURSEMENTS (Continued)					
State categorical programs	39,973			(39,973)	
Site improvement	7,366			(7,366)	
Federal programs	<u>194,266</u>			<u>(194,266)</u>	
Total disbursements	<u>4,930,994</u>				<u>4,930,994</u>
21 RECEIPTS OVER DISBURSEMENTS	<u>237,314</u>	<u>8,318</u>	<u>465</u>		<u>246,097</u>
OTHER FINANCING SOURCES (USES)					
Transfer - other funds	<u>(103,713)</u>	<u>(32,387)</u>			<u>(136,100)</u>
NET CHANGE IN FUND BALANCES	133,601	(24,069)	465		109,997
FUND BALANCE, beginning of year	<u>2,826,298</u>	<u>305,573</u>	<u>18,158</u>		<u>3,150,029</u>
FUND BALANCE, end of year	<u><u>2,959,899</u></u>	<u><u>281,504</u></u>	<u><u>18,623</u></u>		<u><u>3,260,026</u></u>

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
OTHER GOVERNMENTAL FUNDS  
YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Activities Fund	Total
RECEIPTS			
School Nutrition Program receipts	66,289		66,289
Student activities		179,917	179,917
State receipts	1,094		1,094
Federal receipts	103,835		103,835
Other receipts	3,753		3,753
2      Total receipts	<u>174,971</u>	<u>179,917</u>	<u>354,888</u>
DISBURSEMENTS			
Student support services		195,591	195,591
School Nutrition Program	232,002		232,002
Total disbursements	<u>232,002</u>	<u>195,591</u>	<u>427,593</u>
RECEIPTS UNDER DISBURSEMENTS	<u>(57,031)</u>	<u>(15,674)</u>	<u>(72,705)</u>
OTHER FINANCING SOURCES			
Transfer - other funds	<u>90,000</u>	<u>46,100</u>	<u>136,100</u>
NET CHANGE IN FUND BALANCES	32,969	30,426	63,395
FUND BALANCE (DEFICIT), beginning of year	<u>(9,268)</u>	<u>158,420</u>	<u>149,152</u>
FUND BALANCE, end of year	<u>23,701</u>	<u>188,846</u>	<u>212,547</u>

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
 EMERSON, NEBRASKA  
 NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Activities Fund	Total
ASSETS			
ASSETS			
Cash	<u>23,701</u>	<u>188,846</u>	<u>212,547</u>
FUND BALANCES			
FUND BALANCES			
Restricted			
School Nutrition Program	23,701		23,701
Committed			
Student activities	<u>          </u>	<u>188,846</u>	<u>188,846</u>
TOTAL FUND BALANCES	<u>23,701</u>	<u>188,846</u>	<u>212,547</u>

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>3,096,607</u>	<u>2,826,298</u>	<u>2,741,402</u>
RECEIPTS				
Local sources				
Taxes				
1100	Property taxes - general purpose	3,459,695	2,105,193	3,109,779
1115	Carline tax	150	102	128
1120	Public power district sales tax	5,000	4,599	5,037
1125	Motor vehicle taxes	200,000	201,704	204,616
1420/23	Transportation fees from other: government sources & districts	1,000		1,700
1510	Interest	30,000	60,828	55,690
1910	Rentals	1,500	25	50
1911	Local license fees	4,500	1,734	1,640
1921	Fines		672	
1925	Grants from corporations		500	14,000
1980	Refund on prior year's disbursements			1,872
1990	Other		750	
Total local sources		<u>3,701,845</u>	<u>2,376,107</u>	<u>3,394,512</u>
County and ESU sources				
2110	County fines, licenses and other	15,000	13,206	17,111
2210	ESU receipts		6,759	
2130	Other County Receipts		6,643	477
Total county and ESU sources		<u>15,000</u>	<u>26,608</u>	<u>17,588</u>
State sources				
3110	State aid	372,034	372,034	411,202
3120	Special education	504,411	399,278	411,820
3125	Special education transportation	10,000	21,572	
3130	Homestead exemption		35,955	35,835
3131	Property tax credits		1,375,996	348,105
3133	Nameplate capacity tax	70,000	77,307	62,917
3180	Pro-rate motor vehicle	25,000	9,003	9,549
3400	State apportionment	50,000	95,033	45,183
3535	Payments for high ability learners	3,000	2,999	3,013
3551	Career Education		7,500	7,500
3599	Other			30,886
Total state sources		<u>1,034,445</u>	<u>2,396,677</u>	<u>1,366,010</u>

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)				
Federal sources				
4310	REAP	23,500	48,027	18,178
4505	Title I, Part A	110,000	73,507	81,637
4509	Title II, Part A		10,895	9,858
4512	IDEA Part B (611) base	60,000		
4516	IDEA preschool (619) base		2,084	2,054
4518	IDEA Part B (611) enrollment poverty		118,093	25,138
4527	Title III, Part A	150		
4530	Other federal	17,500	1,618	9,100
4708	Medicaid in Public Schools (MIPS)	1,500		1,862
4709	Medicaid Administrative Activities (MAAPS)		1,838	595
4969	Title IV-A	10,000	10,000	10,000
4997	Elementary and Secondary School Emergency Relief (ESSER II)			6,926
4998	Elementary and Secondary School Emergency Relief (ESSER III)		101,916	175,601
	Total federal sources	<u>222,650</u>	<u>367,978</u>	<u>340,949</u>
Nonrevenue sources				
5300	Sale of property		800	20
5690	Other nonrevenue		138	509
	Total nonrevenue sources		<u>938</u>	<u>529</u>
5200	Transfers from other funds		<u>32,387</u>	
	Total receipts	<u>4,973,940</u>	<u>5,200,695</u>	<u>5,119,588</u>
TOTAL FUNDS AVAILABLE		<u>8,070,547</u>	<u>8,026,993</u>	<u>7,860,990</u>
DISBURSEMENTS				
1000	Instruction	3,124,676		
1100	Regular instruction programs		2,181,918	2,134,711
1125	Regular instruction programs - flex-spending		56,640	43,178

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS (Continued)			
1000 Instruction (Continued)			
1150 Limited English proficiency programs		44,037	47,310
1160 Poverty programs		96,506	102,594
1190 Early childhood		112,892	108,484
1200 Special education - students	590,091		
1200 Special education - school age		516,606	437,819
1291 Special education - preschool			355
1292 Special education - ages 0 - 2		165	806
1300 Summer school		14,113	16,297
1920 Other			
2100 Support services - students	250,000		
2120 Guidance		47,241	57,484
2130 Health		24,895	19,316
2141 Psychological services - SPED		53,617	
2151 Speech pathology and audiology - SPED		37,193	40,144
2161 Occupational therapy - SPED		15,713	15,453
2171 Physical therapy - SPED		5,600	5,781
2181 Visually impaired - SPED		4,632	5,165
2190 Other		14,630	
2200 Support services - instruction	220,000		
2210 Improvement of instruction			
2212 Instruction and curriculum		15,288	6,408
2213 Instructional staff training		1,704	2,457
2220 Library/media		99,442	13,248
2222 Other			
2230 Instruction related technology		24,060	24,479
2300 Support services - general administration			
2310 Board of Education	30,000	27,915	24,730
2320 Executive administration	160,000	149,640	145,552
2330 Legal services	7,000	563	1,472
2400 Support services - school administration			
2410 Office of the Principal	370,000	382,217	365,605
2500 Central services	110,000		
2510 Fiscal services		111,904	110,433
2600 Operation and maintenance of plant	548,000		
2610 Operations of buildings		215,886	340,274
2620 Maintenance of buildings		137,280	155,582
2650 Vehicle acquisition and maintenance		12,335	11,815

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
2700	Student transportation	295,000		
2710	Vehicle operation		132,589	127,173
2712	Vehicle operation - school age SPED	20,000	59,424	51,466
2730	Vehicle servicing		92,407	80,361
3400	Grants from others		337	
3500	State categorical programs			
3551	CTE Grant		7,586	2,400
3599	Safety Grant		32,387	
4600	Site improvement		7,366	
6000	Federal programs	150,000		
6200	Title I, Part A		106,621	94,402
6406	IDEA preschool (619) base		2,063	2,084
6408	IDEA Part B (611) base & enrollment poverty		65,733	118,319
6990	Other			9,272
6992	REAP		19,849	52,238
6998	ESSER III			260,025
8000	Transfers	60,000	136,100	
	Total disbursements	<u>5,934,767</u>	<u>5,067,094</u>	<u>5,034,692</u>
FUND BALANCE, end of year		<u>2,135,780</u>	<u>2,959,899</u>	<u>2,826,298</u>
ANALYSIS OF FUND BALANCE				
Cash				
	Checking and savings accounts		2,052,087	1,729,663
	Certificates of deposit		552,304	527,363
	County treasurers		<u>355,508</u>	<u>569,272</u>
TOTAL FUND BALANCE			<u>2,959,899</u>	<u>2,826,298</u>

See accompanying notes to budgetary schedules.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
DEPRECIATION FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>297,211</u>	<u>305,573</u>	<u>297,211</u>
RECEIPTS			
Interest	<u>          </u>	<u>8,318</u>	<u>8,362</u>
TOTAL FUNDS AVAILABLE	<u>297,211</u>	<u>313,891</u>	<u>305,573</u>
DISBURSEMENTS			
Transfer to General Fund		32,387	
Capital outlay	<u>297,211</u>	<u>          </u>	<u>          </u>
Total disbursements	<u>297,211</u>	<u>32,387</u>	<u>          </u>
FUND BALANCE, end of year	<u>          </u>	<u>281,504</u>	<u>305,573</u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>281,504</u>	<u>305,573</u>

See accompanying notes to budgetary schedules.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
EMPLOYEE BENEFIT FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>17,717</u>	<u>18,158</u>	<u>17,717</u>
RECEIPTS			
Interest	<u>          </u>	<u>    465</u>	<u>    441</u>
TOTAL FUNDS AVAILABLE	<u>17,717</u>	<u>18,623</u>	<u>18,158</u>
DISBURSEMENTS			
Reappropriated funds	<u>17,717</u>	<u>          </u>	<u>          </u>
FUND BALANCE, end of year	<u>          </u>	<u>18,623</u>	<u>18,158</u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>18,623</u>	<u>18,158</u>

See accompanying notes to budgetary schedules.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>8,157</u>	<u>(9,268)</u>	<u>26,593</u>
<b>RECEIPTS</b>			
Federal reimbursement	219,843	103,835	124,742
State reimbursement	2,000	1,094	960
Sales	85,000	66,289	49,176
Other local receipts		3,753	12,960
Transfer from the General Fund		90,000	
Total receipts	<u>306,843</u>	<u>264,971</u>	<u>187,838</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>315,000</u>	<u>255,703</u>	<u>214,431</u>
<b>DISBURSEMENTS</b>			
Salaries	155,000	104,179	97,943
Employee benefits	65,000	47,027	45,007
Supplies and materials	10,000	222	3
Food	85,000	73,439	71,765
Capital outlay		125	
Other expenses		7,010	8,981
Total disbursements	<u>315,000</u>	<u>232,002</u>	<u>223,699</u>
FUND BALANCE (DEFICIT), end of year	<u><u>          </u></u>	<u><u>23,701</u></u>	<u><u>(9,268)</u></u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash			
Checking and savings accounts (pooled account)		<u><u>23,701</u></u>	<u><u>(9,268)</u></u>

See accompanying notes to budgetary schedules.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>335,980</u>	<u>309,222</u>	<u>581,939</u>
RECEIPTS			
Local sources			
Property taxes	100,000	60,677	86,344
Public power district sales tax		133	
Interest	<u>500</u>	<u>1,272</u>	<u>1,207</u>
Total local sources	<u>100,500</u>	<u>62,082</u>	<u>87,551</u>
State sources			
Homestead exemption		1,039	1,016
Property tax credit		39,772	9,873
Nameplate capacity tax		2,226	1,449
Pro-rate motor vehicle	<u>800</u>	<u>259</u>	<u>244</u>
Total state sources	<u>800</u>	<u>43,296</u>	<u>12,582</u>
Federal sources			
ESSER III		<u>275,090</u>	
Total federal sources		<u>275,090</u>	
Total receipts	<u>101,300</u>	<u>380,468</u>	<u>100,133</u>
TOTAL FUNDS AVAILABLE	<u>437,280</u>	<u>689,690</u>	<u>682,072</u>
DISBURSEMENTS			
Buildings and sites	437,280		
Capital outlay - ESSERS III			249,550
Capital outlay other		<u>296,721</u>	<u>123,300</u>
Total disbursements	<u>437,280</u>	<u>296,721</u>	<u>372,850</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>392,969</u></u>	<u><u>309,222</u></u>

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
 EMERSON, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		383,198	293,545
County treasurers		<u>9,771</u>	<u>15,677</u>
TOTAL FUND BALANCE		<u><u>392,969</u></u>	<u><u>309,222</u></u>

See accompanying notes to budgetary schedules.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
ACTIVITIES FUND  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>54,016</u>	<u>158,420</u>	<u>133,295</u>
RECEIPTS			
Local receipts			
Activities receipts	<u>205,984</u>	<u>179,917</u>	<u>200,569</u>
TOTAL FUNDS AVAILABLE	<u>260,000</u>	<u>338,337</u>	<u>333,864</u>
DISBURSEMENTS			
Other expenses	<u>300,000</u>	<u>195,591</u>	<u>175,444</u>
OTHER FINANCING USES			
Transfers from the General Fund	<u>40,000</u>	<u>46,100</u>	<u>          </u>
FUND BALANCE, end of year	<u>          </u>	<u>188,846</u>	<u>158,420</u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>188,846</u>	<u>158,420</u>

See accompanying notes to budgetary schedules.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as general fund components for financial reporting purposes.

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>109,997</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	133,601
Depreciation Fund	(24,069)
Employee Benefit Fund	465
	<u>109,997</u>



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
Emerson-Hubbard Community Schools District No. 561  
Emerson, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's basic financial statements, and have issued our report thereon dated October 29, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001, 2025-002, and 2025-003 that we consider to be significant deficiencies.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's Responses to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Emerson-Hubbard Community Schools District No. 561, Emerson, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

O'Neill, Nebraska  
October 29, 2025

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-001 SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping and accounting functions. The same individual routinely reconciles the bank statements, processes payroll, including initiation and control of automated banking transactions, makes journal entries, signs checks, and manages the general ledger functions. Controls over activities receipts, especially gate receipts, are also limited.

Cause

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

Potential Effect

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

Recommendations

Consider implementing procedures such as reviews of bank statements and bank reconciliations by a person independent of the bank reconciliation process to improve segregation of duties issues.

District's Response

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

2025-002 FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-002 FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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

Cause

Management has requested that the auditors prepare the financial statements and related notes to the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

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

Recommendations

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

District's Response

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

2025-003 DOCUMENTATION OF PROCEDURES

Criteria

Good management practices include written job descriptions, system procedures, and control policies. This not only enhances internal control but helps provide continuity as personnel and conditions change.

Condition

The District does not have a complete set of formal accounting policies and procedures and related control procedures, including antifraud programs and controls.

EMERSON-HUBBARD COMMUNITY SCHOOLS DISTRICT NO. 561  
EMERSON, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-003 DOCUMENTATION OF PROCEDURES (Continued)

Cause

The District has limited number of personnel.

Potential Effect

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

Recommendations

The District has developed written procedures and policies in some areas. We recommend that the District continue to develop and formalize written policies and procedures to include all significant processes.

District's Response

The District utilizes the chart of accounts and accounting procedures prescribed by the Nebraska Department of Education. Informal control procedures are adequate due to our small size and supervisory activities by the Board and administrators. We will adopt any proposed revisions of this process as may be suggested by the auditor.

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2025-001, 2025-002, and 2025-003 were also reported for the year ended August 31, 2024, in our report dated November 4, 2024.

**Hailie Brentlinger**  
1310 Nebraska Street  
Emerson, NE 68733  
hbrentlinger18@gmail.com  
(712) 635 - 3790

**October 22nd, 2025**

**Dale Martin**  
Emerson Hubbard Elementary  
109 3rd Street  
Emerson, NE 68733

**Dear School Board,**

I am writing to formally resign from my position as a paraprofessional at Emerson Hubbard Elementary, effective November 7th 2025.

It has been a privilege to work with the students, teachers, and staff at Emerson Hubbard. I have truly enjoyed being part of such a supportive and caring school community, and I am grateful for the experiences and relationships I've built here.

Please know that this decision did not come easily. I deeply appreciate the opportunities I've had to support our students' growth and learning. I will do everything I can to help make the transition smooth for both the students and my colleagues before my final day.

Thank you again for the opportunity to be part of this wonderful team. I will always value my time at Emerson Hubbard and wish everyone continued success.

With gratitude,  
Hailie Brentlinger

To: Emerson-Hubbard School Board  
Re: Resignation

I am writing to submit my resignation as superintendent of Emerson-Hubbard Public Schools effective on June 30, 2026. The district has many positive things happening that will help move it forward. I have enjoyed working with the board and staff as we have many quality people doing their part to provide support for kids. I would like to thank the board for the opportunity to lead the district for the past 4 years.

Dale Martin



October 23, 2025

Emerson-Hubbard Board of Education,

We appreciate the opportunity to share information on the NASB Superintendent Search Service with the Board of Education. The Nebraska Association of School Boards provides a multitude of services to our members, including superintendent search services.

My name is Shari Becker, and I am the Director of the Nebraska Association of School Boards Education Leadership Search Service. I have been the Director of the Search Service since April of 2013 and worked for the Service for six years prior to becoming the Director.

Hiring a superintendent is one of the most important decisions a school board will make. The NASB Search Service looks at the process through the eyes of a board member. We ensure a highly professional search process that will attract quality applicants but will also bring credit to the board for the manner in which the search is conducted.

The NASB search process is a cost conscious, comprehensive package which covers all details of the search process including the opportunity for NASB to continue to support the superintendent, board and district after the hire is final.

Please contact me at the number below if you have any questions. The team at NASB would value the opportunity to work with the Emerson-Hubbard board through the search process.

Respectfully submitted,

*Shari L. Becker*

Shari L. Becker  
Director of NASB Education Leadership Search Services  
402.416.4483 Cell

## **Consultant Details**



The search for a Superintendent for Emerson-Hubbard Community Schools will be managed by Director of Search Services, Shari Becker as well as Consultants and staff members that specialize in searches and open meetings law.

Shari Becker started with the Association Search Service in 2007 as a Field Consultant and has served as the Director of the Search Service since April 2013. Shari handles recruiting quality educators, facilitating district engagement and board work sessions, and screening applicants. Shari is knowledgeable in Open Meetings Law and tracks all superintendent openings in Nebraska. Shari is active with the National Affiliation of Superintendent Searches (NASS). She is the current Past Chair of the group.

Shari brings a wide range of background experience to her role with the Association. Prior to her employment with NASB she provided recruitment, hiring and training services to a local financial/management company for 13 years. She has her bachelor's degree in Administrative Resource Management as well as a Post-Baccalaureate in Education. Shari is also a Gallup Certified Strengths Coach and an ODR Approved Mediator.



John Neal is currently serving as an adjunct professor for Doane University in its Education Specialist program, preparing current school leaders to be Nebraska's next generation of public-school superintendents. Dr. Neal retired from his position as Associate Superintendent for Civic Engagement with Lincoln Public Schools in July 2024. He held this role in LPS for the last 12 of his 37 years in public education.

Dr. Neal's career in Lincoln Public Schools included extensive work with its school board members. Dr. Neal served as LPS's first Director of Secondary Education. Other previous work included serving in various roles in three different school districts as a high school associate principal and principal, middle school principal, and elementary school administrator.

Dr. Neal is originally from Lincoln. He graduated from Lincoln Northeast High School. He received his bachelor's degree from the University of Nebraska-Lincoln, his master's degree from the University of Nebraska at Omaha, and his educational specialist's and doctorate degrees from Doane University.



Rex Pfeil recently joined the NASB Leadership Search team as a Search Consultant and has served as a teacher, coach, assistant principal, principal, and superintendent for 35 years. Rex served as Superintendent of Blair Community Schools until his retirement in July 2018. Since that time, he has served as an Interim Superintendent at Nebraska City, Shickley, and Yutan. Rex has worked with a wide variety of school boards and focuses on developing positive superintendent-board relationships, open communication strategies, and leadership development.

Rex graduated from Wayne State College with a bachelor's degree in Education. He received his master's degree in Educational Administration from the University of Nebraska – Lincoln, and his specialist degree in Educational Leadership from Wayne State College.

## Search Service Protocol

In the following section, you will see a detailed outline of the NASB Search Protocol. We typically conduct two or three meetings during the search process. These can be with the full board or a combination of a committee and the board.

### **NASB Preliminary Work**

- Distribute board survey to learn about district strengths and challenges from the board perspective
- Begin creation of marketing brochure
- Advertise vacancy on NASB and other applicable sites

### **Board Work Session**

- Collaborate with the board to design a timeline to guide the search process
- Review and discuss board survey results and Leadership Profile document

NOTE: Leadership Profile is developed from input directly from board members. The Board will review the Profile and NASB will alter, as necessary. The Profile is then used to guide the Board in selecting interview questions, selecting interview candidates, and assessing the interview process. The Profile will ultimately guide a board retreat once the superintendent begins.

- Discuss NASB Statewide Superintendent Salary Survey and compensation package
- Discuss interview questions and procedures
- Discuss interview schedule structure including participants and logistics
- Review and discuss superintendent related documents: job description, evaluation tool, and contract

Note: The Association stipulates in the Search agreement that, following discussion of the contract, the board will communicate and work with the district's school attorney to authorize any and all changes as the Board deems appropriate to the contract

### **NASB Duties**

- Recruit to identify quality applicants
- Receive, process, and screen all completed online applications and supporting documentation
- Conduct comprehensive professional and personal reference checks including internet search, criminal background search, adult/child abuse check and credit check

### **District Staff and Education Partners Survey**

- Engage staff, students, parents, patrons and community leaders through an electronic survey
- Compile survey comments and provide for board review prior to final meeting

### **Final Special Meeting**

- NASB presents all applicant names and screening results to the Board of Education for review and consideration (unless board requests otherwise)
- NASB provides a Candidate Assessment document for the board's use during the interview and deliberation process to compare candidate materials and candidate interview

- Finalize interview schedule and questions
- Discuss final interview details and protocol
- Discuss candidate selection and negotiations protocol

### **Board Final Duties**

- Interview candidates for the position
- Negotiate with the candidate of choice (NASB will assist at the board's request)
- Ratify the contract at an advertised meeting of the board

### **NASB Final Duties**

- Handle communications with all applicants and interview candidates
- Coordinate travel arrangements for candidates
- Attend interviews at the request of the board
- Conduct post-interview conference with interview candidates and communicate information to the board

### **Transition**

- Continue communications with board president and incoming superintendent to ensure a smooth transition
- Provide transition document to incoming superintendent to prepare for role
- Arrange mentoring for new superintendent if needed
- Conduct Board Retreat with the board once the new superintendent begins
  - This session fee is included in the search fee except for travel to the district
- Provide a two-year guarantee for boards who complete the Retreat by December of the first contract year
  - If the superintendent leaves during the first year of their contract, NASB will do the search again with no fee. Expenses will be billed back to the district for travel, background checks, and any fee-based advertising.
  - If the superintendent leaves at the end of the 2<sup>nd</sup> year of their contract, the guarantee is considered fulfilled. NASB will conduct a new search at a negotiated fee.

### **Applicant Screening Process**

It is essential the board understands the experience and qualities each applicant brings to the position. NASB will process and screen all completed applications and supporting documentation. The Association protocol for applicant reference checks and background screenings are qualities that set us apart from competing search consultants.

Our typical screening process involves contacting numerous individuals who have worked with the applicant

in their current and past positions. This is in addition to the references provided on the application materials. Our screeners will personally contact these individuals.

We will complete an internet search for each applicant, a check of their certificate with NDE, and a OneSource background check for finalists, as time allows. The OneSource background check includes adult/child abuse, criminal and credit history.

NASB will take their direction from the board regarding what manner the board would like the applicants presented. Consultants will lead the board through a verbal summary of strengths of the candidates and any areas of growth. We will utilize both open and closed session for this process.

## **Summary of Screening Process**

- Screen all completed applications/supporting documentation
- Contact numerous references per applicant for verbal questionnaire
- Provide verbal summary of all applicant information to the board
- Share strengths and areas of growth
- Utilize open and closed session for this process
- OneSource background check

## **Engaging District Staff and Education Partners**

The Association will engage district staff and education partners in a variety of ways throughout the search process. An electronic survey link will be distributed to staff, administration, community and parents. The participants will be asked to provide feedback through the electronic survey, regarding strengths, challenges and preferred attributes for the new superintendent.

In addition to eliciting feedback through the electronic survey, the board may also want to engage staff and education partners in the interview process. During our planning session with the board, we will discuss the

specifics of the interview schedule. Each interview schedule is unique to the needs of the district. Generally, boards invite a small number of staff members, administrators and community members to meet with the interview candidates. NASB will provide interview questions and training for these interview team members. The groups will then provide feedback to the board, in written format, as to the strengths and potential weaknesses of the interview candidates. The board will review the feedback as they deliberate about the candidates.

## **Board Member References**

Ainsworth Community Schools, Brad Wilkins, Board President, (402) 760-1278

Gretna Public Schools, Rick Hollendieck, Board President, (402) 679-4200

Hemingford Public Schools, Justin Ansley, Board President, (308) 760-7004

HTRS Public Schools, Neal Kanel, Board President, (402) 239-7164

Lewiston Consolidated Schools, Aaron Rule, Board President, (402) 806-6743

Logan View Public Schools, Chad Rebbe, Board President, (402) 380-9104

North Platte Public Schools, Skip Altig, Search Committee Chair, (308) 530-1170

Scribner-Snyder Community Schools, Mike Fischer, Board President, (402) 380-3532

Sterling Public Schools, Mark Horstman, Board President, (402) 239-2622

Sumner-Eddyville Miller Schools, Kirby Burden, Board President, (308) 440-5685

Sutherland Public Schools, Janet Mueller, Board President, (308) 539-4221

Twin River Public Schools, Jennifer Swantek, Board President, (402) 750-7139

**NASB Search Fee** **\$6,000**

### **Included in the Search Fee**

- All details described in the Search Service Protocol including but not limited to
  - Marketing brochure
  - Advertising options with no fee
  - Recruiting quality candidates
  - Creation of Leadership Profile
  - Interview questions, schedule, procedures and support

- Engagement of district staff and education partners
- Review of superintendent personnel documents
- Collection and screening of all application materials
- OneSource background checks
- Interview assessment document
- Two in person meetings and attendance at interview process if requested by board
- Negotiations support if requested
- Communication with board and applicants throughout the process
- Board Retreat after the new superintendent starts
  - To be held prior to December 31 of the first year of the contract
- Two-year Guarantee on the hire
  - If the board follows through with a board retreat with NASB prior to December 31 of the first year of the contract
- Free access to one year of the NASB online superintendent evaluation tool
- Superintendent transition document
- Superintendent transition assistance/mentor (with a minimal additional fee)
- Ongoing support for the board and superintendent

### **Expenses to be billed back to the district**

Travel expenses for NASB Consultants include mileage and meals (mileage billed at the standard IRS mileage rate i.e. \$.70 for 2025)

*NOTE: If additional planning discussion is required during the search process, NASB may arrange for a virtual meeting with the board, or the board may appoint a committee to work through logistical questions that arise.*

*NOTE: If the board would like to conduct the planning meetings virtually to save travel expenses, this may be arranged.*

## NRCSA Superintendent Search Service



Nebraska Rural Community Schools Association

“Quality Rural Schools”

Nebraska Rural Community Schools Association  
440 S 13th St, Suite B  
Lincoln, NE 68508

Jack Moles, Executive Director  
Phone: (402) 335-7732  
Fax: (402) 476-7740  
e-mail: [superintendentsearch@nrcca.net](mailto:superintendentsearch@nrcca.net)



[http://www.nrcca.net/superintendent\\_search/](http://www.nrcca.net/superintendent_search/)



<https://www.facebook.com/suptsearch/>

### Why NRCSA?

Finding the right Superintendent for your rural school and community is one of the most important tasks a Board of Education will ever undertake, and selecting the right Superintendent search service is a crucial part of that task. Fortunately, you can have a partner at your side with more than 40 years of experience in serving the needs of rural community schools – NRCSA.

**Why Choose NRCSA ?** Not all Superintendent search services are the same. NRCSA can make a difference for you!

- Since 1980, NRCSA has represented Nebraska’s rural community schools. We represent the Board-Superintendent teams that lead rural schools and the rural communities they serve.
- NRCSA’s focus is solely on rural schools and communities. Your schools are the reason we exist and we are dedicated as an organization to serving them effectively. You are our priority!
- NRCSA understands rural school leadership. Our Superintendent Search consultants are experienced, successful former rural community school Superintendents. They know what it takes to be an effective educational leader in a Nebraska community.
- NRCSA isn’t done when your Superintendent search is completed. We’ll work with your new Superintendent and Board to bring about a smooth transition.

### What Services Will be Provided?

#### **What Services Will NRCSA Provide?**

The phases of a NRCSA Superintendent Search include working with the client Board of Education on:

##### **Planning Phase:**

- Work with your Board to develop a comprehensive plan and timeline for the search.
- Develop a school district and candidate profile.
- Develop a community engagement plan to involve staff and community in the search process.
- Provide information on comparable compensation packages.
- Develop a vacancy notice, which highlights your school and community.

##### **Recruiting/screening Phase:**

- Distribute the vacancy notice and advertise in appropriate media.
- Actively seek out candidates that meet the district’s profile.
- Compile applicant data and keep track of the status of each candidate.
- Conduct initial reference checks.
- Analyze applicants’ materials and categorize candidates for the Board’s consideration based on how well they fit the Board’s candidate profile.

## What Services Will be Provided, Continued

### Finalist Selection Phase:

- Meet with the Board to review all applicants' files.
- Make recommendations to the Board of potential finalists.
- Arrange for background checks on finalists.
- Share model Superintendent contracts with the Board.

### Interview Phase:

- Assist the Board and staff in establishing interview and candidate visitation procedures.
- Schedule finalists' interviews.
- Assist the Board and employee and community committees in developing interview questions.
- Review interview procedures including avoiding questions that are illegal or inappropriate.
- Work with the Board to establish a means to evaluate each candidate.
- Contact all candidates once a selection is made.

### Transition Phase:

- Meet with the new Superintendent and Board President to discuss desired transition services. This meeting may take place via distance technology.
- Assist the new Superintendent in creating initial performance goals.
- Coordinate optional transition services, such as a Superintendent-Board Planning Workshop, with the Board and NRCSA.

### What Will It Cost?

#### NRCSA Full Search Option \*\*Recommended Option\*\*

NRCSA's Superintendent Search Service will deliver its high quality services for an affordable, competitive fee.

NRCSA's base fee is \$5,500 for member school districts and \$6,500 for non-member districts.

Additional expenses are limited to advertising costs and consultant travel to your district.

Some optional services, such as a Board-Superintendent Planning Workshop, are available to NRCSA member schools at a modest cost.

#### Does NRCSA Offer a Lower-Cost Option?

Yes. A reduced-price search, with more limited services, is offered for \$3,000 for member school districts and \$4,000 for non-member plus reimbursable expenses.

### Your Search Consultants



Dan Bird  
(308) 830-1876  
danbird1960@gmail.com



Dr. Curtis Cogswell  
(402)366-6202  
ccogswell@giltnerschool.us



Dr. Mike Cuning  
(308) 660-3964  
mcuning@charter.net



Robert Hanger  
(402) 340-3855  
rhanger80@gmail.com



Jim Havelka  
(402) 620-1705  
jhavelka@gpcom.net



Fred Helmink  
(402) 587-0440  
fhelmink@gmail.com



Mark Norvell  
(308) 759-1100  
mnorvell34@gmail.com



Robin Stevens  
(402) 615-4095  
robinrstevens@gmail.com



Dr. Caroline Winchester  
(308) 750-7753  
winmil2020@gmail.com

NRCSA understands school leadership from our members' perspective as Board members and Superintendents/Administrators. Our consultants will come to you from a background as local school leaders. As experienced Superintendents, they know what it takes to be an educational leader in Nebraska's communities.

## NRCSA Search Options

### NRCSA FULL SEARCH

#### **Planning Phase Services:** Two meetings.

- \*\*Comprehensive search plan and timeline.
- \*\*Develop district/candidate profile following Board, staff, community meetings. On-line survey available.
- \*\*Develop Staff/Community engagement plan.
- \*\*Research comparable compensation packages.
- \*\*Review Superintendent contract language.
- \*\*Develop NRCSA Vacancy Announcement.

#### **Recruiting/Screening Phase:**

- \*\*Widely distribute NRCSA Vacancy Announcement.
- \*\*Advertise in free media and paid media, if desired.
- \*\*E-mail/personal contacts with potential candidates.
- \*\*Compile/analyze applicant data including NRCSA application form, recommendation letters, proof of certification/endorsement, background questions.
- \*\*Extensive reference check calls; **2 consultants.**
- \*\*Categorize candidates for Board consideration based on fit to the district/candidate profile.

#### **Finalist Selection/Pre-Interview:** One meeting.

- \*\*Meet with Board to review all applicant files.
- \*\*Recommend potential finalists to Board.
- \*\*Arrange for One Source background checks for finalists at NRCSA Expense.
- \*\*Apprise Board of open meetings/open records law
- \*\*Assist Board, staff and community committees in developing interview questions and procedures.
- \*\*Provide Board rubric to evaluate finalists.
- \*\*Contact finalists to arrange interviews.

#### **Interview Phase:** Consultants monitor in person.

- \*\*Schedule finalist interviews with all groups.
- \*\*Develop and copy interview packets.
- \*\*Develop interview procedures checklist
- \*\*Attend all Interview Day(s) to facilitate process
- \*\*Monitor and assist in selection process in person, if desired.

**Cost:** \$5,500 for NRCSA member districts, \$6,500 for non-member districts plus advertising costs & reimbursement for travel to meetings. NRCSA member dues are \$850 per district annually.

**Staff:** Two NRCSA consultants .

#### **Transition Phase:** One meeting.

\*\*Meet with Board and new Superintendent to plan successful transition. The Superintendent-Elect and the Board President will be invited to the NRCSA Spring Conference with registration fees waived.

**Warranty:** Two years if Superintendent leaves for dissatisfaction or if Board initiates non-renewal or resignation. Follow up search done for expenses only. Must participate Transition Phase.

### NRCSA DISCOUNTED SEARCH

#### **Planning Phase Services:** One meeting.

- \*\*Similar to Full Search option except the meetings with faculty/staff and community committees are eliminated and profile developed with Board only. On-line survey available.
- \*\*Review of Superintendent contract language eliminated.

#### **Recruiting/Screening Phase:**

- \*\*Same as Full Search option. A second consultant assists with reference calls.

#### **Finalist Selection/Pre-Interview:** One meeting

- \*\*Similar to Full Search option except One Source background checks are billed to the client.
- \*\*One pre-interview meeting is held with faculty/staff and community committees to develop interview questions and procedures.

#### **Interview Phase:** Consultants monitor by phone.

- \*\*Unlike the Full Search option, NRCSA consultants will not attend the Interview Day(s) but will be available by phone.
- \*\*Client asked to copy and distribute finalist materials and interview packets.
- \*\*Consultants available by phone to assist Board in selection process.

**Cost:** \$3,000 for NRCSA member districts, \$4000 for non-member districts plus advertising costs & reimbursement for travel to meetings. NRCSA member dues are \$850 per district annually.

**Staff:** One NRCSA consultant plus assistance on reference checks.

#### **Transition Phase:**

- \*\*Not offered.

The Superintendent-Elect and the Board President will be invited to the NRCSA Spring Conference with registration fees waived.

#### **Warranty:**

- \*\*Not offered.

## Annual Report for the 2024-2025 School Year

### Emerson-Hubbard Community Schools

The annual report for Emerson-Hubbard Community Schools provides the opportunity for the school district to share with the community its current status. This report is also a requirement from the Nebraska Department of Education for school accreditation.

#### **SCHOOL IMPROVEMENT**

1. We will create and maintain a district-wide positive culture that promotes strong character, citizenship, and the social, and emotional health of all students and staff.
2. We will deliver the highest quality education for each student, using evidence based strategies, to meet and exceed state standards.

#### **Mission Statement**

The mission of the Emerson-Hubbard Community School is to empower students to apply their skills and knowledge to become productive and contributing citizens.

We believe in providing for all students...

- A challenging and diversified curriculum that prepares students for the responsibilities of the ever-changing world
- A variety of diverse assessment strategies, both formative and summative, that guides teacher instruction and student learning
- Instruction through standards-based, real-life curriculum through various methodologies bridging the classroom to community and career
- A safe and positive learning environment cultivating mutual respect between student and staff leading to educational success and lifelong learning

#### **FINANCIALS**

##### **EXPENDITURES**

<b><u>All Instruction Expenditures</u></b>	<b>\$2,500,000</b>	<b>40.6%</b>
<b><u>Support Services - Students</u></b>	<b>\$95,000</b>	<b>1.7%</b>
<b><u>Support Services - Instruction</u></b>	<b>\$150,000</b>	<b>2.6%</b>
<b><u>Support Services - Pupils Transportation</u></b>	<b>\$215,000</b>	<b>3.8%</b>

<b><u>SPED Services</u></b>	<b>\$1,150,091</b>	<b>20.6%</b>
<b><u>General Administration</u></b>	<b>\$120,000</b>	<b>2.2%</b>
<b><u>Office of the Principal</u></b>	<b>\$370,000</b>	<b>4.4%</b>
<b><u>Central Services</u></b>	<b>\$107,000</b>	<b>1.9%</b>
<b><u>Maintenance &amp; Operation</u></b>	<b>\$400,000</b>	<b>7.2%</b>
<b><u>State Categorical Programs</u></b>	<b>\$2,000</b>	<b>0.1%</b>
<b><u>Other Expenditures</u></b>	<b>\$621,000</b>	<b>11.2%</b>
<b><u>Total Federal Programs</u></b>	<b>\$200,000</b>	<b>3.5%</b>
<b><u>Total Expenditures</u></b>	<b>\$5,570,091</b>	<b>100%</b>

### RECEIPTS

<b><u>County Receipts</u></b>	<b>\$15,000</b>	<b>0.1%</b>
<b><u>Federal Receipts</u></b>	<b>\$159,350</b>	<b>3.4%</b>
<b><u>Local Receipts</u></b>	<b>\$307,150</b>	<b>6.7%</b>
<b><u>Other Receipts</u></b>	<b>\$50,000</b>	<b>%</b>
<b><u>State Aid (TEEOSA)</u></b>	<b>\$372,034</b>	<b>0.70%</b>
<b><u>State Receipts other than TEEOSA</u></b>	<b>\$878,850</b>	<b>14.1%</b>
<b><u>Total Beginning Balance</u></b>	<b>\$2,826,298</b>	<b>62%</b>
<b><u>Total Receipts</u></b>	<b>\$4,558,682</b>	<b>100%</b>

### Levy Information      2020-21    2021-22    2022-23    2023-24    2024-25

<b>General Fund Levy</b>	<b>.8203</b>	<b>.8039</b>	<b>.7880</b>	<b>.7056</b>	<b>.5852</b>
<b>Building Fund Levy</b>	<b>.00</b>	<b>.00067</b>	<b>.00064</b>	<b>.0019</b>	<b>.0169</b>
<b>Total Tax Rate</b>	<b>.8203</b>	<b>.8106</b>	<b>.7944</b>	<b>.7056</b>	<b>.6021</b>

<b>2024-25</b>	<b>State Aid</b>	<b>\$372,034</b>
<b>2024-25</b>	<b>District Valuation</b>	<b>\$597,120,580</b>
<b>2024-25</b>	<b>Per Pupil Cost</b>	<b>\$25,201</b>

## **DEMOGRAPHICS**

### **MEMBERSHIP**

Grade	PK-5 Grades		6th-12th Grades		Totals		
	Girls	Boys	Girls	Boys	Girls	Boys	All
<b>Data Years</b>							
24-25	43	56	57	55	100	111	211
23-24	43	58	62	58	105	120	225
21-22	55	66	71	61	126	127	253
20-21	52	65	65	54	117	119	236

### **Academic Performance**

#### **State Assessment- ACT(All Juniors)**

Grade	Composite Score	Math	Science	STEM	ELA	Reading	Writing
<b>Data Years</b>							
24-25	17.8	17.5	19	18.5	17	18	6.1
23-24	15.6	17.3	14.9	16.9	14.1	17.0	5.0
22-23	15.7	17.4	16.2	16.9	13.2	16.2	5.3
21-22	17.7	18.8	18.9	19.1	15.2	17.1	5.8

**State Assessment- NSCAS  
Percentage of Students Proficient**

<b>English/Language Arts</b>	<b>Grade 3</b>	<b>Grade 4</b>	<b>Grade 5</b>	<b>Grade 6</b>	<b>Grade 7</b>	<b>Grade 8</b>
<b>2024-2025</b>	58%	60%	56%	59%	58%	63%
<b>2023-2024</b>	71%	77%	78%	69%	57%	56%
<b>2022-2023</b>	60%	45%	61%	46%	41%	58%
<b>2021-2022</b>	45%	61%	39%	35%	27%	38%
<b>Math</b>	<b>Grade 3</b>	<b>Grade 4</b>	<b>Grade 5</b>	<b>Grade 6</b>	<b>Grade 7</b>	<b>Grade 8</b>
<b>2024-2025</b>	60%	61%	59%	56%	56%	57%
<b>2023-2024</b>	86%	77%	89%	69%	50%	72%
<b>2022-2023</b>	50%	82%	67%	47%	55%	69%
<b>2021-2022</b>	64%	61%	78%	45%	42%	38%

<b>Science</b>	<b>Grade 5</b>	<b>Grade 8</b>
<b>2024-2025</b>	83%	76%
<b>2023-2024</b>	89%	61%
<b>2022-2023</b>	89%	69%

## **Announcement of Community Engagement Meeting**

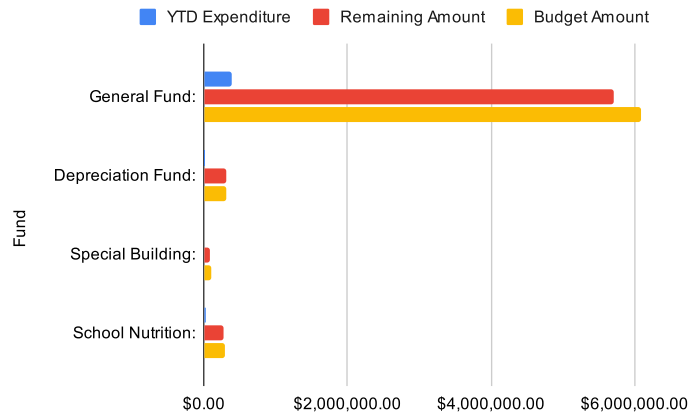
The Emerson-Hubbard Board of Education has scheduled a community meeting for Wednesday, November 12, 2025. The public session will take place in the high school gym at 1503 Dakota Street in Emerson beginning at 7:30 pm. This community discussion is part of a larger Strategic Planning process and will give the Board of Education and district administration the opportunity to listen to community stakeholders. The results will help formulate a vision of the future and identify goals and strategies necessary to move the district forward to meet the challenges of the 21st century. We will be discussing the strengths, accomplishments, and challenges of our school district, the vision and expectations for our schools, and objectives necessary to design our future by discussing the following questions: **1)What are the districts' greatest strengths or accomplishments that we should preserve and build upon? 2) If the district could focus on only 2-3 major priorities over the next five years, what should they be? 3) What more can the district do to attract students/families to the area to increase enrollment? 4) Identify what you believe are the key areas the district might focus on to improve and expand learning facilities and grounds. (*Functionality of learning space, Safety, and security, building access and parking, Capacity to support student enrollment, Building maintenance, Extracurricular facilities, and grounds, Other*)**

Community members are being invited by the district for two reasons: to ensure that a broad, cross-section of interests, backgrounds, and perspectives are included and to ensure that board members are able to hear from all participants in a purposeful and efficient manner. We are inviting staff members, parents, students, community leaders, and other interested members of the public to work together with us-so that we may effectively plan for the future of our district and students. Any patron wishing to attend the session to be considered part of the process is encouraged to do so. Representatives of the Nebraska Association of School Boards will facilitate the community engagement process.

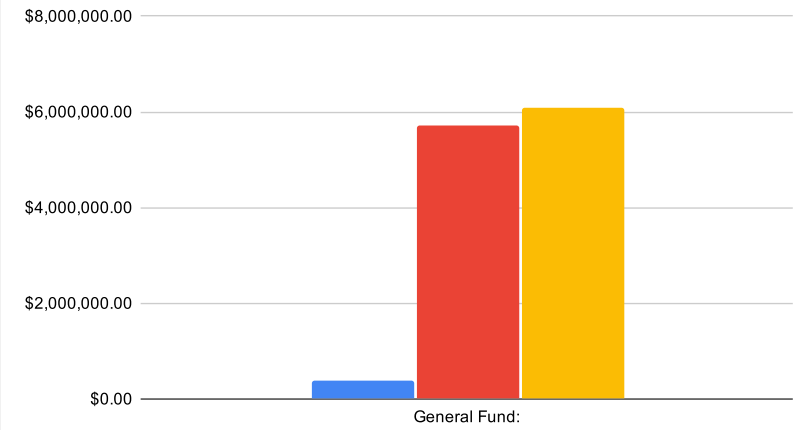
2025-2026 Expenditure Report for Board Meeting

Fund	YTD Expenditure	Remaining Amount	Budget Amount	Percent Remaining
General Fund:	\$383,009.00	\$5,711,363.00	\$6,094,372.00	93.72%
Depreciation Fund:	\$0.00	\$305,573.00	\$305,573.00	100.00%
Special Building:	\$8,255.00	\$92,755.00	\$101,010.00	91.83%
School Nutrition:	\$24,529.00	\$276,471.00	\$301,000.00	91.85%

YTD Expenditure, Remaining Amount and Budget Amount



YTD Expenditure Remaining Amount Budget Amount



# NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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Innovation

Vision

Engagement

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2,000,000 Nebraskans

329,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

## IN THIS MONTH'S EDITION OF BOARD NOTES

**This Month In ...**

**Training, Networking, Engagement & Upcoming Events**

**What To Know: 2025 State Education Conference**

**Choosing Your Board's Delegate**

**At The Board Table... See You At State Conference!**

**Want to Recognize A Local Paper? - Here's How**

**Attention Newer Board Members ...**

**Plan Ahead: Where We'll Be In 2026**

**Your 2025 NASB Affiliates**

**Your NASB Board of Directors & Staff**

**... And Much More!**

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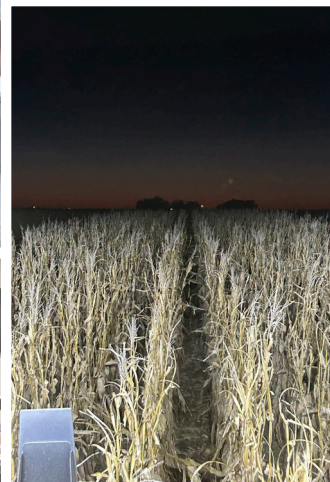
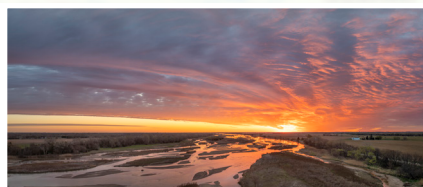
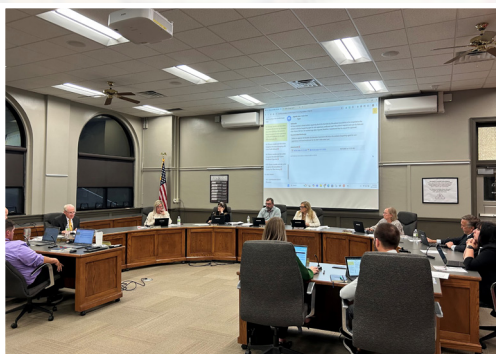
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# Snapshots



# THIS MONTH IN ...

Leadership

Innovation

Vision

Engagement



2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260

<https://members.nasbonline.org/> 

## THIS MONTH IN ...

A quick snapshot of the various programs, services, support and events NASB has planned for its members in the coming month!

**ADVOCACY & GOVERNMENT RELATIONS ...** Fall is a great time to engage your Senator to come visit your district. Let us know if we can help connect you with your Senator. Check out a number of updates and additions to the NASB GR page as we look to 2026, especially as more Interim Hearings get scheduled ... and be sure to have your Delegate selected for the Delegate Assembly. Call Colby & Matt any time!

**ALICAP ...** Mark your calendars ALICAP Members! All ALICAP Administrators and School Board Members are invited to the Annual Membership Meeting which is scheduled for Wednesday, November 19th from 4:00 to 5:00 PM at the CHI Center. Business Meeting and Social ... Prizes will be raffled off, but you must be present to win. We hope to see all ALICAP Members in attendance!

**AWARDS OF ACHIEVEMENT ...** Congratulations to all members earning individual and board awards this year. You can view a complete list of the Level VII through X recipients, as well as the board award recipients on our website. If you would like additional information on how to earn a board award, please contact Shari.

**BOARD LEADERSHIP ...** Check out "At the Board Table" on Page 6 to learn about all things Board Leadership, and what all they'll be doing at the State Education Conference!

**EDUCATION LEADERSHIP SEARCH SERVICE ...** Is your board preparing for a potential administrative vacancy? NASB has a search process to help school districts and ESUs find their next leader. We can prepare a proposal to outline the steps of a search process or answer questions. If you are an applicant considering applying for a position, give Shari a call for details or check out our openings at <https://members.nasbonline.org/els>

**ENERGY PURCHASING ...** Natural gas continues to trade at fairly low prices going into the colder months and our natural gas purchasing consortiums have had considerable supplies priced for our schools. Winter in Nebraska can be unpredictable, but our NJUMP and CJUMP programs will be there to assist your district with keeping natural gas costs down if we see long periods of cold temperatures.

**GALLUP STRENGTHS ...** Our featured Gallup theme this month is **Restorative**. With Restorative in your Dominant Strengths, you focus on solving problems and making improvements. You are energized by finding what's not working. Rather than be discouraged by problems, you may treat them like a puzzle worth solving. Schedule a Gallup retreat for your board or leadership team with Shari.

**MEMBER ENGAGEMENT ...** Can't wait to see all of you at the 2025 State Education Conference in less than 30 days. Recent Member Engagement visits include Allen, Bloomfield, Cody-Kilgore, Creighton, ESU 1, Isanti, Pawnee City, Stuart, and Winnebago.

**TECHNOLOGY ...** Be on the lookout for the new EHA rates, which will be released soon! Once those are updated in the Sparq Negotiations program, your district will be able to generate projections using the most up-to-date benefits data. Watch for an email with more details coming soon. A warm welcome to Lewiston Consolidated School and Hastings Public Schools, our newest Sparq Negotiations users! And welcome to our new Sparq Meetings subscribers: City of Ord, City of Neligh, and Thedford Public Schools. Don't miss our Breakout Session during the State Education Conference — "An Evolving Technological Landscape: Updates to Sparq Meetings, Negotiations, and Online Publishing" at 2:15 PM on Thursday, November 20. Contact Darion or Nicole today!

# TRAINING, NETWORKING, ENGAGEMENT & EVENTS

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JOIN US!



Events 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

<https://members.nasbonline.org/events>

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance.

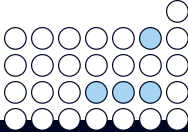
S M T W T F S



OCTOBER  
2025

**Governor's School Finance Commission Meeting - Friday, October 31**

S M T W T F S



NOVEMBER  
2025

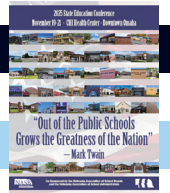
**State Education Conference Registration Deadline - November 7**

Any additional registrations can be completed onsite

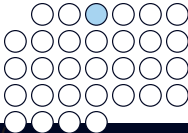
**State Education Conference - November 19-21 - Omaha** (see Page 4)

"Out of the Public Schools Grows the Greatness of the Nation"

**Delegate Assembly - Friday, November 21 @ 8:00 AM - Omaha** (see Page 5)



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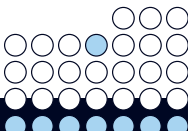


DECEMBER  
2025

**New Board Member Workshop - Wednesday, December 3 - Kearney** (see Page 8)



S M T W T F S



JANUARY  
2026

**1st Day of the 2026 Legislative Session - Wednesday, January 7, 2026**

**Legislative Issues Conference - January 25-26, 2026 - Lincoln**

**School Board Member Week in Nebraska - January 25-31, 2026**



FEBRUARY TO MARCH  
2026

**President's Retreat - Monday, February 16 - Kearney**

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

**Budget & Finance Workshops - Spring TBD**

# WHAT TO KNOW: 2025 STATE EDUCATION CONFERENCE

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## WEDNESDAY, NOVEMBER 19

Pre-Conference Sessions  
1:00 to 4:00 PM

Exhibitor Reception  
4:00 to 5:30 PM

## THURSDAY, NOVEMBER 20

Board Member Boot Camp  
7:00 to 8:00 AM

Student Art Display  
8:00 AM to 2:00 PM

Opening Keynote Speaker  
8:15 to 9:30 AM

A - Breakout Sessions  
9:45 to 10:45 AM

B - Breakout Sessions  
11:15 AM to 12:15 PM

Luncheon Keynote Speaker  
12:30 to 2:00 PM

C - Breakout Sessions  
2:15 to 3:15 PM

D - Breakout Sessions  
3:30 to 4:30 PM

## FRIDAY, NOVEMBER 21

Classroom Showcase  
8:00 to 11:30 AM

Student Art Display  
8:00 AM to 12:00 PM

NASB Delegate Assembly  
8:00 to 9:30 AM

NASA Membership Meeting  
8:00 to 9:30 AM

E - Breakout Sessions  
9:15 to 10:15 AM

F - Breakout Sessions  
10:30 to 11:30 AM

Luncheon Keynote Speaker  
11:45 AM to 1:15 PM

<https://members.nasbonline.org/events/state-education-conference>



### DID YOU KNOW?

IN 2024, 136 BOARDS HAD THREE OR MORE SBMs AT STATE CONFERENCE AND 73 HAD FIVE OR MORE SBMs THERE!!!!

### PRE-CONFERENCES

YOUR DEPARTMENT OF EDUCATION: UNWRAPPED

UTILIZING EFFECTIVE SUPERINTENDENT EVALUATION AND BOARD SELF-ASSESSMENT TO SUPPORT STUDENT SUCCESS

### KEYNOTES

REDEFINE IMPOSSIBLE

THRIVING AS A TEAM WITH THE 3 C'S

INVISIBLE THREADS: PRIVACY IN THE WORLD OF AI



### 58 BREAKOUTS

A BOARD-LED INITIATIVE FOR DIGITAL CITIZENSHIP - ACCESSIBLE PATHWAYS TO CAREERS IN EDUCATION - ADDRESSING THE TEACHER SHORTAGE - AN EVOLVING TECHNOLOGICAL LANDSCAPE - BARGAINING & CONTRACT CONSIDERATIONS - BIRTH-GRADE 3 APPROACH FOR NEBRASKA SCHOOLS - BOARD MEMBER PERSONAL LIABILITY - CELL PHONES OFF - COMMUNITY PARTNERSHIPS WITH A PURPOSE - COMMUNITY-CENTERED STRATEGIC PLANNING - CONSTRUCTION DELIVERY METHODS - CO-TEACHING: CHATGPT & ME - CREATING A CULTURE OF ATTENDANCE - CULTIVATING A CULTURE OF COLLABORATION - DESIGN, CONSTRUCTION, FINANCE, AND MORE - DEVELOPING NEBRASKA'S FUTURE EDUCATORS - DUAL CREDIT AND WORKFORCE PREPARATION - EHA BENEFITS UPDATE - ELEVATING BOARD LEADERSHIP - EMPOWERING STUDENTS IN SCHOOL MEDIA - EMPOWERING STUDENTS THROUGH SUMMER LEARNING - ENHANCE COMMUNICATION W/ NON-ENGLISH FAMILIES - FILLING THE ED PIPELINE - GENERATIVE AI IN PUBLIC SCHOOLS - GLOBAL INSIGHTS - HANDLING CLOSED SESSION CORRECTLY - HONORS COURSE ENROLLMENT AND SUCCESS - HOT TOPICS WITH KAREN & JIM - HOW FOUNDATIONS UNITE TO SUPPORT - INCORPORATING AI RESOURCES WITHIN SCHOOLS - LEADERSHIP, CULTURE, AND COMMON LANGUAGE - LEGISLATIVE UPDATE - LISTENING SESSION W/ MEMBERS OF THE STATE BOARD - NCSA 3-YEAR MENTORING PROGRAM - NEGOTIATIONS FOR BOARD MEMBERS - PAIN IN THE APP, V. 11.0 - PARTNERSHIPS TO COMBAT THE TEACHER SHORTAGE - POSITIVITY PROJECT: THE '80S MIX TAPE VERSION - PUBLIC COMMENT UNDER THE OPEN MEETINGS ACT - Q & A WITH NSAA - RENEWED TUDE (RESILIENT EDUCATORS) - RULE 10: REQUIREMENTS, REGULATIONS, REPORTS, ETC - SCHOOL FINANCE REVIEW COMMISSION UPDATE - SCHOOL SAFETY DOESN'T HAPPEN BY ACCIDENT - STRENGTHENING BOARD & SUPERINTENDENT LEADERSHIP - STRENGTHENING BOARD LEADERSHIP FOR STUDENT SUCCESS - STUDENT VOICES - SUPERINTENDENT PANEL - "A DAY IN THE LIFE" - SUPERINTENDENT SHORTAGES & INCREASED INTERIMS - TEACHER APPRENTICESHIP - TEACHER SHORTAGE: RECRUITING AND ONBOARDING - THE ROLE OF THE ATHLETIC ADMINISTRATOR - THINGS YOU NEED TO KNOW AS AN ESU BOARD MEMBER - TRANSFORMING SCHOOL CULTURE - TRENDS IN DISABILITY LAWS - UNDERSTANDING HUMAN TRAFFICKING - USING DATA TO DRIVE ACCOUNTABILITY & SUCCESS - WHY YOUR SCHOOL STORY MATTERS!

### BOARD MEMBER BOOT CAMP

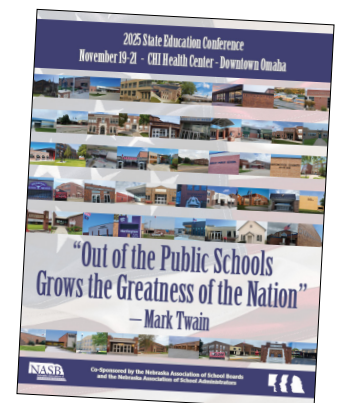
### CLASSROOM SHOWCASE

### 100+ EXHIBITORS

### STUDENT ART

### MEETINGS, NETWORKING, AND MORE!

Registration is September 10 to November 7  
Any additional registrations can be completed onsite  
Substitutions are done at no charge  
No refunds after the registration deadline of November 7



# CHOOSING YOUR BOARD'S DELEGATE

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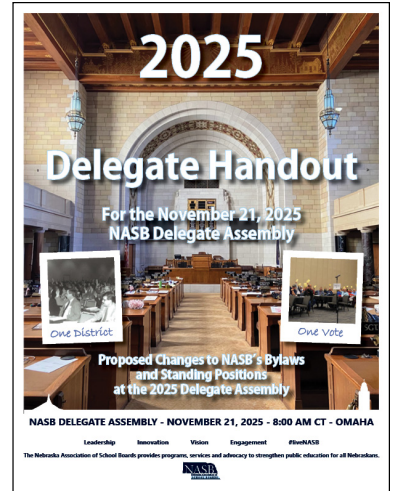
<https://members.nasbonline.org/government-relations>

This year's Delegate Assembly will take place Friday, November 21, at 8:00 AM, in conjunction with the State Education Conference, at the CHI Health Center - downtown Omaha.

Per the NASB Bylaws, each member district and ESU board of education is allowed and encouraged to have one board member as their voting delegate. As a reminder, having a representative of your board attend Delegate Assembly is a requirement for all boards working toward either the Board of Excellence Award or the President's Board Award.

All items within the **NASB Delegate Handout** will be considered by this Assembly. This Handout of proposed changes to the bylaws and standing positions for your review prior to the 2025 Delegate Assembly is now posted on the NASB website. To better prepare you and your board's voting representative for the Delegate Assembly, please download, review, and bring this Handout with you to Omaha.

<https://members.nasbonline.org/government-relations/nasb-advocacy-handbook>



If you haven't already, each board should select one board member to represent the district or ESU as the voting delegate, although multiple members from each board may attend. As a school board member, this is YOUR chance to be heard and help craft the 2026 legislative and leadership initiatives for NASB.

## 2025 NASB MEMBER DELEGATE ASSEMBLY FRIDAY, NOVEMBER 21 - 8:00 AM - OMAHA

### WHY IS IT IMPORTANT FOR YOUR DISTRICT TO BE REPRESENTED AT THE DELEGATE ASSEMBLY?

The Delegate Assembly determines NASB's annual legislative and leadership agenda.

The Delegate Assembly is a key cog in securing laws, regulations, and a vision in Nebraska to benefit public education.

The Delegate Assembly is where your voice can be heard.

The Delegate Assembly is your governance meeting for the entire year.

The Delegate Assembly allows for equal representation. One district. One vote.

**"GOVERNMENT IS RUN BY THE PEOPLE WHO SHOW UP"**

If you have questions, you may reach us at 402-423-4951



# AT THE BOARD TABLE

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## YOUR NASB BOARD LEADERSHIP UPDATE

<https://members.nasbonline.org/board-leadership>



### 2025

For more information about **NASB Board Leadership Services**, including: Board Retreats, Strategic Planning, Community Engagement and Alignment, Online Survey Services/Superintendent Evaluation, Board Self-Assessment, Board Resources, or Board Governance publications, please contact:

Marcia Herring - Katie Corfield - Caden Frank - Stacie Higgins - Ben Anderjaska  
Stephanie Summers - Avary Pansing-Brooks - Becky Erdkamp

### NOVEMBER BOARD MEETING AGENDA ITEMS

Board Presidents and Superintendents: Please check your inbox for the **[sample] November Board Meeting Agenda** that was emailed to you on Wednesday, October 15, 2025, from [shiggins@NASBOnline.org](mailto:shiggins@NASBOnline.org). This agenda is aligned with the NASB Annual Board Calendar for September. If you have any questions or would like the email resent, please contact Stacie at 402-209-1608.

### SEE YOU AT STATE CONFERENCE!!

**Kickstart Your Conference with the Board Member Bootcamp!**  
**Thursday, November 20 - 7:00 to 8:00 AM - Continental breakfast included.**

Start your morning with energy, collaboration, and practical insights designed for both board members and superintendents. What to Expect ... An interactive bootcamp experience – Move through stations to gather the missing puzzle pieces of the Nebraskaland Board and Superintendent Challenge; Hands-on problem solving – Work with peers to navigate real-life governance scenarios; Engaging discussion – Continue the conversation in Session A8: “Elevating Board Leadership: Effective Board Governance = Student Success.”



Whether newly elected or a seasoned leader, this session will help you sharpen your understanding of the roles, responsibilities, and characteristics of effective governance. **Reserve your spot!** Scan the QR code to register for the Bootcamp and secure your seat at the table. Wake up your leadership, connect with colleagues, and strengthen your governance impact all before 8 AM!

#### OTHER BREAKOUTS FROM YOUR BOARD LEADERSHIP TEAM!

Thursday, November 20  
9:45 to 10:45 AM

##### **Elevating Board Leadership: Effective Board Governance = Student Success**

Building on the Board Member Bootcamp warmup, this breakout takes you beyond the “what” of board roles and responsibilities into the “how” of using those roles to drive student success.

Thursday, November 20  
11:15 AM to 12:15 PM

##### **Strengthening Board and Superintendent Leadership: Utilizing a Board Handbook for Effective Governance**

A well-structured board handbook is a vital tool for ensuring effective school district governance by aligning leadership, clarifying roles, and fostering strong superintendent-board relationships. This session will explore the development and implementation of a board handbook to enhance communication, decision-making, and efficiency.

Thursday, November 20  
2:15 to 3:15 PM

##### **Listening, Learning, Leading: Community-Centered Strategic Planning**

Stakeholder engagement is a vital component of long-term district planning. This session will provide strategies for effectively engaging your community, parents, staff, students, and local partners to shape a shared vision for student success.

Friday, November 21  
9:15 to 10:15 AM

##### **Asking the Right Questions: Using Data to Drive Accountability and Student Success**

Accountability and student success begin with the questions board members bring to the table. This interactive session will help boards understand how to use data effectively to guide decision-making, understand realistic expectations for improvement, and support district priorities.

Friday, November 21  
10:30 to 11:30 AM

##### **Policy to Practice: Strengthening Board Leadership**

Strong school board leadership is essential for student success. This session will explore the NASB Board Governance Standards and their role in promoting effective governance, strategic decision-making, accountability, and policy leadership.

# WANT TO RECOGNIZE A LOCAL PAPER? - HERE'S HOW

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329,000 Students

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260 Member Districts/ESUs



<https://nebpress.com/about-npa/history-awards/harpst-leadership-award-winners/>

The Nebraska Press Association is now accepting submissions of nominees for the The Leadership Nebraska Award. This award was created and funded by the Harpst Family to recognize a newspaper or publisher that best illustrates efforts in promoting leadership within their community. This includes items such as news articles about youth groups that foster leadership, community leadership organizations and their participants, or information about alumni of leadership groups and success stories as these individuals go on to actual community leadership posts.

Nominations may be submitted online via the link below, emailed to [vs@nebpress.com](mailto:vs@nebpress.com) or mailed to:  
Nebraska Press Association, 845 "S" Street, Lincoln, NE 68508

Nomination submission link: <https://forms.gle/HzauabAcqmA1uU3z9>

Deadline for submission of nominees must be postmarked by November 26, 2025

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**[HamiltonsBusiness.com](https://HamiltonsBusiness.com)**

# ATTENTION NEWER BOARD MEMBERS ...

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<https://members.nasbonline.org/events/new-board-member-workshops> 

## NEW BOARD MEMBER WORKSHOP

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JOIN US! WEDNESDAY, DECEMBER 3 ... HOLIDAY INN KEARNEY

CALL TO ORDER:  
WELCOME TO THE BOARD TABLE

Be a driver for student success by strengthening your understanding of board governance and superintendent leadership! Content is designed for first-term board members and superintendents, but individuals of all experience levels will benefit.

REGISTER NOW FOR THE NEW BOARD MEMBER WORKSHOP

WEDNESDAY, DECEMBER 3 - HOLIDAY INN KEARNEY

Registration Deadline - Monday, November 24

This workshop is designed to strengthen your understanding of board governance and superintendent leadership. Whether you are newly elected, appointed, or experienced, you'll gain practical insights to improve board effectiveness and support student success. The agenda includes:

- 4:30 PM Registration
- 5:00 PM Session I – Board/Superintendent Roles & Responsibilities
- 6:30 PM Dinner
- 7:00 PM Session II – Board Meeting Protocols and Procedures
- 9:00 PM Adjourn / Evaluation



### TO LEARN MORE AND REGISTER

Go to [www.NASBonline.org](http://www.NASBonline.org), and log in using your email and password. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance.

# PLAN AHEAD: WHERE WE'LL BE IN 2026

Leadership

Innovation

Vision

Engagement

#liveNASB



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

<https://members.nasbonline.org/events> 

## Leadership ... Innovation ... Vision ... Engagement

Below are just some of the opportunities for you and your fellow board members to join us in 2026 to grow in your role as you serve your district and community! Pop these on your calendar now, and look for more information as we get closer to each event!

### Legislative Issues Conference

**January 25-26, 2026 (Sunday & Monday) - Lincoln**

Weeks into each year's Legislative Session, key committee chairs, Senators, the Governor, and education leaders are invited to share their respective views throughout the morning. Get a firsthand look at all the bills introduced that will have an impact on public education in Nebraska during each year's legislative session. Close the conference as the majority of senators join us for lunch to network and discuss key items from that morning. This year's agenda includes:

- Threading a Moving Needle - Members of the Governor's School Finance Reform Committee
- Speaker Arch, Senators von Gillern, Bosn, Hughes, and Lonowski
- Everything You Wanted to Know About the Legislature But Never Wanted to Ask



### School Board Member Week in Nebraska

**January 25-31, 2026 (Sunday through Saturday)**

THANK YOU SCHOOL BOARDS! The week of January 25, 2026 will serve as School Board Recognition Week in Nebraska. Thanks to the 1,700 locally elected volunteers who make up the Board of Education for Nebraska's Public Schools and ESUs. Through their leadership, innovation, vision and engagement, they make Nebraska a better place to live.



### President's Retreat

**February 16, 2026 (Monday) - Kearney**

Expand your knowledge and understanding of the role of board president, leadership of the board, and management of the board meeting to advance board operations. This retreat is geared for Board Presidents, Vice Presidents, Aspiring Presidents, Superintendents and/or ESU Administrators.



### Budget & Finance Workshops

**Spring 2026 - TBD**

Both new and veteran school board members must have a fundamental understanding of school finance. Superintendents, business managers, and bookkeepers are required to have a deep and comprehensive understanding of finance because taxpayers and citizens are asking districts to provide more detailed information about their finances. This workshop features all aspects of the school district finance.



### Federal Advocacy Fly-In

**April 26-29, 2026 (Sunday through Wednesday) - Washington, DC**

Join us for our fourth annual Fly-In. Tours, briefings, meeting with our Federal Delegation and more. Spend the week with peers from across Nebraska advocating for all things public education.





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2,000,000 Nebraskans

329,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA



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402-392-7988  
aforney@dadco.com

## Building a Better Future with Nebraska's Public Finance Partner

**D.A. Davidson & Co.** has long been a leader in innovative debt financing for school districts. What we're most proud of are the relationships we've nourished and the strong community improvements that are made as a result.

Our public finance professionals take a personal interest and a hands-on approach, carrying our deals from start to finish. Because you deserve solutions tailored to fit you.

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- Tax Anticipation / Construction Notes
- Lease-Purchase Financing
- QCPUF Bonds
- Refinancing Bond Issues



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<https://members.nasbonline.org/about-us/affiliate-members>

**2025 Platinum Level Affiliates** - American Fidelity - BCDM Architects - Boyd Jones Construction - BVH Architecture  
Carlson West Povondra Architects - Clark & Enersen - CMBA Architects - D.A. Davidson - Enviser - Facility Advocates - Hamilton  
Hausmann Construction - Nebraska Liquid Asset Fund - Northland, a First National Nebraska Company - Piper Sandler  
Public Risk Management - Sampson Construction - Sparq Data Solutions - Third Rail Content

**2025 Gold Level Affiliates** - 914 Coatings - ABcreative, Inc. - BD Construction - Blue Cross Blue Shield of Nebraska  
Cornhusker International - Darland - DLR Group - JEO Consulting Group, Inc. - Johnson Controls Inc. - Lunchtime Solutions  
MCL Construction - Navitas - Omaha Public Schools Foundation

**2025 Silver Level Affiliates** - Amergis Staffing - Creative Sites - OneSource The Background Check Company - TeamMates Mentoring

**2025 Bronze Level Affiliates** - Alley Poyner Macchietto Architecture - Ameritas Investment Company - Community Building Solutions  
Cunningham Recreation - Demco - Fisher Tracks, Inc. - Mueller Robak, LLC - National Insurance Services - Nebraska Safety Center  
Opaa! Food Management of Nebraska - Watts and Hershberger, P.C.

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ONE NEBRASKA

## YOUR 2025 PLATINUM AFFILIATES

If your business would like to become an Affiliate Member of NASB, please visit:

<https://members.nasbonline.org/about-us/affiliate-members>




## YOUR 2025 GOLD AFFILIATES


# YOUR 2025 NASB AFFILIATES

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View the full, detailed listings with contact info at:  
<https://members.nasbonline.org/about-us/affiliate-members>



## ACCOUNTING

Watts and Hershberger, P.C.

## ARCHITECTS

Alley Poyner Macchietto Architecture

BCDM Architects  
PLATINUM LEVEL AFFILIATE



BVH Architecture  
PLATINUM LEVEL AFFILIATE



Carlson West Povondra Architects  
PLATINUM LEVEL AFFILIATE



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DLR Group  
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## BUILDING CONTROLS AND BUILDING SERVICES

Navitas  
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## CONSTRUCTION SERVICES

914 Coatings  
GOLD LEVEL AFFILIATE

BD Construction  
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Boyd Jones  
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JEO Consulting Group, Inc.  
GOLD LEVEL AFFILIATE

MCL Construction  
GOLD LEVEL AFFILIATE

Sampson Construction  
PLATINUM LEVEL AFFILIATE



## ENERGY SERVICES

Community Building Solutions

Facility Advocates  
PLATINUM LEVEL AFFILIATE



Johnson Controls, Inc.  
GOLD LEVEL AFFILIATE

## EQUIPMENT AND FURNITURE

ABcreative, Inc.  
GOLD LEVEL AFFILIATE

Demco

## FINANCIAL SERVICES

Ameritas Investment Company

D.A. Davidson & CO.  
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Nebraska Liquid Asset Fund  
PLATINUM LEVEL AFFILIATE



Northland  
PLATINUM LEVEL AFFILIATE



Piper Sandler  
PLATINUM LEVEL AFFILIATE



## FOOD SERVICE

Lunchtime Solutions  
GOLD LEVEL AFFILIATE

Opa! Food Management

## FUNDRAISING

Omaha Public Schools Foundation  
GOLD LEVEL AFFILIATE

## INSURANCE SERVICES

American Fidelity  
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Blue Cross Blue Shield of Nebraska  
GOLD LEVEL AFFILIATE

National Insurance Services

Public Risk Management/ALICAP  
PLATINUM LEVEL AFFILIATE



## LEGAL SERVICES

Mueller Robak, LLC

## PLAYGROUND/SCOREBOARDS/SURFACING

Creative Sites, LLC  
SILVER LEVEL AFFILIATE

Cunningham Recreation/GameTime

Fisher Tracks, Inc.

## SAFETY & SECURITY

OneSource - The Background Check Company  
SILVER LEVEL AFFILIATE

## STUDENT SERVICES

Amergis Educational Staffing  
SILVER LEVEL AFFILIATE

TeamMates Mentoring Program  
SILVER LEVEL AFFILIATE

## TECHNOLOGY/SOFTWARE

Enviser  
PLATINUM LEVEL AFFILIATE



Hamilton  
PLATINUM LEVEL AFFILIATE



Sparq Data Solutions  
PLATINUM LEVEL AFFILIATE



## TRANSPORTATION PRODUCTS

Cornhusker International  
GOLD LEVEL AFFILIATE

Nebraska Safety Center

## VIDEO CREATION & PRODUCTION

Third Rail Content, Inc.  
PLATINUM LEVEL AFFILIATE



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# YOUR NASB BOARD OF DIRECTORS & STAFF

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<https://members.nasbonline.org/board-of-directors>



Region 1 - Neal Kanel  
HTRS



Region 2 - Brenda Sherman  
ESU 3



Region 3 - Kyle Fisher  
Springfield Platteview



Region 4 - Elizabeth Kumru  
Ralston



Region 5 - Shavonna Holman  
Omaha



Region 6 - Ricky Smith  
Omaha



Region 7 - Nancy Kratky  
Omaha



Region 8 - John Goodwin  
Lincoln



Region 9 - Mara Krivohlavek  
Lincoln



Region 10 - Ed Swotek  
Malcolm  
NASB Vice President



Region 11 - Jim Vlach  
Lyons-Decatur Northeast



Region 12 - Lisa Wagner  
Central City



Region 13 - Marilyn Bohn  
ESU 10



Region 14 - Steve Koch  
Hershey



Region 15 - Allison Sandman  
Wauneta-Palisade



Region 16 - Suzanne Sapp  
Ashland-Greenwood  
NASB Secretary



Region 17 - Michelle Reikofski  
Osmond



Region 18 - Susan Ernest  
Leyton



Region 19 - Stacy Jolley  
Millard  
NASB President



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At-Large - Steve Blocher  
West Point  
NASB Treasurer



At-Large - Pam Holcomb  
Broken Bow



At-Large - Erick Lee  
Arapahoe-Holbrook

## YOUR NASB STAFF

<https://members.nasbonline.org/about-us/nasb-staff>



John Spatz  
Executive Director



Shari Becker  
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Leadership Search Service



Colby Coash  
Associate Executive Director  
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Caden Frank  
Board Leadership Community  
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Stacie Higgins  
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Nate Alspaugh  
IT Specialist



Matt Belka  
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Board Leadership Online  
Survey Specialist



Taida Grantski  
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Sallie Horky  
Chief Operating Officer



Stephanie Summers  
Board Leadership Specialist



Ben Anderjaska  
Board Leadership  
Engagement Associate



Megan Boldt  
Associate Executive Director  
Director of ALICAP



Sharon Endorf  
Director of  
Member Engagement



Lindsey Headrick  
Administrative Specialist



Rachel Horstman  
Business Manager



Makenzie Barry  
ALICAP Data &  
Financial Specialist



Craig Caples  
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Becky Erdkamp  
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Marcia Herring  
Director of Board Leadership



Avary Pansing Brooks  
Board Leadership  
Engagement Associate