

**Public Hearing and Regular Monthly Meeting of the Kearney Public Schools Board of Education**  
**Kearney Public Schools Board of Education**  
**Monday, September 8, 2025 at 5:30 PM**  
**2nd Floor Staff Development Room, Administration Building**  
**320 W 24th Street**  
**Kearney, NE 68845**

**1. Annual Budget Hearing**

1.A. Convene Hearing

- Hearing convened at 5:30 PM.

1.B. Discussion and Public Input

- Meagan Kershner, Kearney Public Schools Director of Finance, presented the proposed budget for the 2025-2026 school year: Kearney Public Schools General Fund Budget in the amount of \$83,872,392; the Special Building Fund Budget in the amount of \$19,769,231; the Bond Fund Budget in the amount of \$18,119,848; the Employee Benefit Fund Budget in the amount of \$48,081; the Activity Fund Budget in the amount of \$4,500,000; the School Nutrition Fund Budget in the amount of \$5,068,263; the Student Fee Fund Budget in the amount of \$570,381; the Cooperative Fund Budget in the amount of \$327,285; and the Qualified Capital Purpose Undertaking Fund Budget in the amount of \$6,946,615.
- Mrs. Kershner explained the budget authority, which is certified by the state and limited to \$66 million, excluding special education expenses. State aid history was reviewed, showing an almost \$90,000 increase, which is insufficient to cover the cost of a teacher with benefits and retirement. Certified property tax authority was discussed, with a total revenue cap of \$51 million, increased by \$3.6 million to \$54.6 million. The assessed valuation has increased drastically over the last three years, with a 10% increase in the current year. Other factors include a continued rise in special education and EL students, current and future building needs, and staffing costs. The proposed budget shows an increase over 2024-2025 spending, with the biggest increase in the special building fund. The tax levy is expected to decrease by almost seven cents. This would be the second year in a row with a decrease of more than five cents. Key points to remember include a budget authority increase by \$2.9 million, total compensation increase over \$3.7 million, and allowable growth of 5.15%. Our cash on hand will decrease because we will use some of it with this budget. This budget does not require attendance at the Joint Public Hearing.
- Board members thanked Mrs. Kershner for all the information she provided and emphasized the need to keep pace with the district's growth.

1.C. Close Hearing

**2. Final Property Tax Request Hearing**

2.A. Convene Hearing

2.B. Discussion and Public Input

- Mrs. Kershner discussed the allowable growth percentage, with 3.15% being real growth and 2% being base percentage increase. The prior tax requests from 2023-2024 and 2024-2025 were reviewed, showing an increase of 3.4%. The proposed tax request allows the district to stay within the allowable growth percentage due to a healthy cash reserve. The proposed tax request amounts to \$51,362,507, with a decreasing tax rate and operating budget.
- President Icenogle mentioned that the Board appreciates the time and effort put into presenting the budget options and the conservative approach to tax dollars.

2.C. Close Hearing

3. **Routine Business**

3.A. **Call to Order**

President Icenogle called the meeting to order at 5:41 PM.

3.B. **Open Meetings Act Announcement**

This is an open, public meeting of the Kearney Public Schools Board of Education, and a copy of the Open Meetings Act is posted in this room.

3.C. **Board Meeting Decorum Expectations**

3.D. **Pledge of Allegiance**

3.E. **Roll Call**

Attendance Taken at 5:43 PM.

Amy Barth:	Absent
Drew Blessing:	Present
Niki Deeds:	Present
Paul Hazard:	Present
John Icenogle:	Present
Amanda Smallcomb:	Present

3.E.I. Excuse Absent Board Member

Move to excuse absent Board member Amy Barth from the meeting. This motion, made by John Icenogle and seconded by Drew Blessing, Passed.  
Amy Barth: Absent, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

3.F. **Approval of the Agenda**

Move to approve the agenda for the meeting, as presented. This motion, made by John Icenogle and seconded by Drew Blessing, Passed.

Amy Barth: Absent, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 5, Nay: 0, Absent: 1

#### 4. **Recognitions**

4.A. Recognition of the KHS Boys Soccer Team and Coach Scott Steinbrook for Receiving the Academic Excellence Award and the National Team Academic Award

- Kearney High School Boys Soccer Coach, Scott Steinbrook highlighted the achievements of the soccer team, including a 3.65 overall team GPA and six seniors who are now attending college. There was incredible senior leadership on and off the field. 14 players earned either all-conference or all-state academic recognition. Andrew Petzet is returning this year, who is also being recognized tonight for his involvement in band, which is a unique example of our students who excel in the arts and athletics.
- Mr. Steinbrook added that he is very proud of the accomplishments of the team and the returning players who contributed positively to the team GPA.

4.B. Recognition of Kearney High School Student Andrew Petzet for Marching with the Troopers Drum and Bugle Corps who Placed 10th in the World Championships in Indianapolis, Indiana

- Kearney High School Band Teacher, Nathan LeFeber, introduced Andrew Petzet and recognized him for his achievements with the Troopers Drum and Bugle Corps, placing 10th in the World Championships. Mr. LeFeber added that in his 20 years of teaching, he has never had a student compete at this high of a level.
- Andrew explained the process of auditioning and being contracted for the program. His contract ended in August, but he received an email last week offering him an auto-contract for this year. He is currently undecided if he will participate again for a second year.
- Board members congratulated Andrew and complemented him for being involved in multiple activities while maintaining a fantastic GPA.

#### 5. **Presentations**

5.A. Presentation from Stephanie Green, Kearney High School Librarian, and Jake Oertle, Kearney High School Business Teacher on the KHS Class Intercom Program

- Stephanie Green, Kearney High School Librarian, and Jake Oertle, Kearney High School Business Teacher presented information about the KHS Class Intercom program, a student-led, teacher-moderated social media platform.
- The program started in 2022, with two different brands: Kearney High School and Kearney Bearcats.

- The Kearney High School content includes science experiments, classroom activities, field trips, and fun videos, with a focus on student engagement. The Kearney Bearcats social media highlight KHS athletics.
- Metrics show the program's reach, with 5.4 million views and 764,000 individual people reached, and 113,000 interactions on Facebook alone.
- The goals for the program include offering a dedicated social media marketing class at KHS and expanding the program to the middle schools.
  - 5.B. Presentation from Sergeant J.C. Small with the Kearney Police Department on the 2024-2025 Annual SRO Update
- Sergeant J.C. Small of the Kearney Police Department provided an update on the SRO program, highlighting the district's comprehensive safety measures. The district works with multiple agencies for multi-jurisdictional responses in case of emergencies.
- Building safety audits are conducted internally, and threat assessment teams are in place at both the building and district levels.
- The SRO program focuses on education and counseling, with 286 reports in the last year, 77% of which were resolved without criminal consequences.
- Kearney Police Department is committed to finding the right person to serve as the 4th SRO for Kearney Public Schools.
  - 5.C. Construction Update
- Kent Cordes with BD Construction gave an update on the construction projects continuing throughout the district.

## 6. **Public Participation/Comment**

- Patrons addressed the Board.

## 7. **Board Reports**

## 8. **Consent Agenda**

Move to approve the items on the Consent Agenda, as presented. This motion, made by Paul Hazard and seconded by Amanda Smallcomb, Passed.

Amy Barth: Absent, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 5, Nay: 0, Absent: 1

8.A. Approval of Minutes of the August 11, 2025, Regular Meeting, the August 25, 2025, Special Budget Retreat Meeting and the September 3, 2025, Board Committee of the Whole Meeting of the Board of Education

8.B. Approval of the September 2025 Claims

8.C. Approval of the September Financial Reports

8.D. Approval of Kearney High School JROTC Trip to the Ozark Raider Meet, September 26-27, 2025 in Marshfield, Missouri

8.E. Approval of Kearney High School JROTC Trip to the Waynesville Raider Meet, October 3-4, 2025 in Fort Leonard Wood, Missouri

8.F. Approval of Kearney High School JROTC Trip to the Smith-Cotton Raider Meet, October 10-11, 2025 in Sedalia, Missouri

8.G. Approval of Kearney High School JROTC Trip to the Air Capitol Raider Meet, October 17-18, 2025 in Wichita, Kansas

8.H. Approval of Kearney High School JROTC Trip to the Truman Raider Meet, April 17-18, 2026 in Independence, Missouri

8.I. Approval of Kearney High School JROTC Trip to the Black Hills Raider Meet, April 24-25, 2026 in Rapid City, South Dakota

**9. Regular Agenda - Personnel**

**10. Regular Agenda - Business**

10.A. Adoption of Budgets for the Kearney Public Schools for the 2025-2026 School Year

- President Icenogle mentioned that the budget was discussed thoroughly at the September 3, 2025, Committee of the Whole meeting and many questions were answered at that time.

Move to adopt the Kearney Public Schools General Fund Budget in the amount of \$83,872,392; the Special Building Fund Budget in the amount of \$19,769,231; the Bond Fund Budget in the amount of \$18,119,848; the Employee Benefit Fund Budget in the amount of \$48,081; the Activity Fund Budget in the amount of \$4,500,000; the School Nutrition Fund Budget in the amount of \$5,068,263; the Student Fee Fund Budget in the amount of \$570,381; the Cooperative Fund Budget in the amount of \$327,285; and the Qualified Capital Purpose Undertaking Fund Budget in the amount of \$6,946,615, for the 2025-2026 school year. This motion, made by Amanda Smallcomb and seconded by Niki Deeds, Passed.

Amy Barth: Absent, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 5, Nay: 0, Absent: 1

10.B. Approval of Property Tax Request for the 2025-2026 School Year

Move to approve the Resolution to set the property tax request for the General Fund be set at \$45,353,535; the Bond Fund be set at \$7,070,707; the Special Building Fund be set at \$6,008,972 and the Qualified Capital Purpose Undertaking Fund be set at \$1,263,965 with the total property tax request be set at \$59,697,179, for the 2025-2026 school year. This motion, made by Drew Blessing and seconded by Paul Hazard, Passed.

Amy Barth: Absent, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John

Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 5, Nay: 0, Absent: 1

## 11. Regular Agenda - Miscellaneous

### 11.A. First Reading Approval of Revised Board Policy

- Superintendent Mundorf explained the need to update Board Policy 3290 Internal Controls, due to legal guidance from the school attorney and the Nebraska Department of Education, which requires usual and customary rates for travel expenses under federal grants. Dr. Mundorf also clarified that all KPS professional development expenses under Title II-A are generally paid from the general fund, not federal grants.

Move to approve the first reading of revised board policy 3290 Internal Controls, as presented. This motion, made by John Icenogle and seconded by Niki Deeds, Passed.

Amy Barth: Absent, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 5, Nay: 0, Absent: 1

## 12. Next Meeting

## 13. Adjournment

- Meeting was adjourned at 6:55PM.  
Move to adjourn the meeting. This motion, made by John Icenogle and seconded by Drew Blessing, Passed.  
Amy Barth: Absent, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

### Notice of Meeting

This meeting was publicized in the Kearney Hub on September 4, 2025; radio stations KGFW and KKPR; and KSNB and KHGI T.V.

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Drew Blessing, Secretary

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Kearney Public Schools (10-0007) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 5:30 P.M., in the 2nd Floor Staff Development Room, Administration Building, 320 W 24th Street, Kearney, NE 68845 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 73,745,580.00	\$ 79,151,132.00	\$ 83,872,392.00	\$ 16,889,318.00	\$ 55,861,710.00	\$ 45,353,535.00
Depreciation	\$ 1,102,609.00	\$ 223,261.00	\$ -		\$ -	
Employee Benefit	\$ 281,774.00	\$ -	\$ 48,081.00	\$ -	\$ 48,081.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 3,729,783.00	\$ 3,809,245.00	\$ 4,500,000.00	\$ -	\$ 4,500,000.00	
School Nutrition	\$ 4,188,032.00	\$ 4,347,610.00	\$ 5,068,263.00	\$ -	\$ 5,068,263.00	
Bond	\$ 7,361,572.00	\$ 7,400,000.00	\$ 18,119,848.00	\$ -	\$ 11,119,848.00	\$ 7,070,707.00
Special Building	\$ 899,891.00	\$ 4,872,600.00	\$ 19,769,231.00		\$ 13,820,349.00	\$ 6,008,972.00
Qualified Capital Purpose Undertaking	\$ 3,701,317.00	\$ 6,352,950.00	\$ 6,946,615.00	\$ -	\$ 5,695,290.00	\$ 1,263,965.00
Cooperative	\$ 680,865.00	\$ 320,616.00	\$ 327,285.00	\$ -	\$ 327,285.00	
Student Fee	\$ 225,328.00	\$ 188,928.00	\$ 570,381.00	\$ -	\$ 570,381.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 95,916,751.00</b>	<b>\$ 106,666,342.00</b>	<b>\$ 139,222,096.00</b>	<b>\$ 16,889,318.00</b>	<b>\$ 97,011,207.00</b>	<b>\$ 59,697,179.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 8,334,672.00	\$ 51,362,507.00	\$ 59,697,179.00

## Notice of Special Hearing To Set Final Tax Request

Kearney Public Schools (10-0007) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September 2025 immediately following the budget hearing, in the 2nd Floor Staff Development Room, Administration Building, 320 W 24th Street, Kearney, NE 68845 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	5,058,072,189	5,564,057,578	10%

### 2024-2025 Budget Information

### 2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	82,822,585.00	42,922,994.00	0.848604	0.771433	83,872,392.00	45,353,535.00	0.815116	-4%	1%
<b>Bond Fund(s) K - 12</b>	17,801,474.00	7,373,865.00	0.145784	0.132527	18,119,848.00	7,070,707.00	0.127078	-13%	2%
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Special Building Fund</b>	19,361,897.00	5,435,431.00	0.107461	0.097688	19,769,231.00	6,008,972.00	0.107996	0%	2%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	12,564,466.00	1,480,000.00	0.029260	0.026599	6,946,615.00	1,263,965.00	0.022717	-22%	-45%
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	132,550,422.00	57,212,290.00	1.131109	1.028247	128,708,086.00	59,697,179.00	1.072907	-5%	-3%

**Regular Monthly Meeting of the Kearney Public Schools Board of Education**  
**Kearney Public Schools Board of Education**  
**Monday, August 11, 2025 at 5:30 PM**  
**2nd Floor Staff Development Room, Administration Building**  
**320 W 24th Street**  
**Kearney, NE 68845**

**1. Routine Business**

**1.A. Call to Order**

President Icenogle called the meeting to order at 5:30 PM.

**1.B. Open Meetings Act Announcement**

This is an open, public meeting of the Kearney Public Schools Board of Education, and a copy of the Open Meetings Act is posted in this room.

**1.C. Board Meeting Decorum Expectations**

**1.D. Pledge of Allegiance**

**1.E. Roll Call**

Attendance Taken at 5:32 PM.

Drew Blessing:	Absent
Amy Barth:	Present
Niki Deeds:	Present
Paul Hazard:	Present
John Icenogle:	Present
Amanda Smallcomb:	Present

**1.E.I. Excuse Absent Board Member**

Move to excuse absent Board member Drew Blessing from the meeting. This motion, made by John Icenogle and seconded by Amanda Smallcomb, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

**1.F. Approval of the Agenda**

Move to approve the agenda for the meeting, as presented. This motion, made by John Icenogle and seconded by Amanda Smallcomb, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

**2. Recognitions**

**2.A. Recognition of Jason Owens, Principal at Hanny Arram Center for Success, for Being Named the Region IV Outstanding New Principal by the Nebraska State Association of Secondary School Principals (NSASSP)**

- Jason Owens, Principal at Hanny Arram Center for Success, thanked the Board of Education for recognizing him. He stated that he is really lucky to be working at Hanny Arram with such great teachers because they really make a difference for the kids. Board members commended Mr. Owens on the culture he has created and for helping so many students.

2.B. Recognition of Amber Lewis, Principal at Horizon Middle School, for Being Named the Region IV Middle School Principal of the Year by the Nebraska State Association of Secondary School Principals (NSASSP)

- Amber Lewis, Principal of Horizon Middle School, mentioned that it is nice to be recognized along with Mr. Owens and Mrs. Jones. She added that her job is easier because of the work that they do. Board members congratulated Mrs. Lewis on her achievements and the positive impact that she has on her school.

2.C. Recognition of Erin Jones, Assistant Principal at Sunrise Middle School, for Being Named the Region IV Assistant Middle School Principal of the Year by the Nebraska State Association of Secondary School Principals (NSASSP)

- Erin Jones, Assistant Principal of Sunrise Middle School, thanked Board members for all of their support. She added that she couldn't do what she does without the support of the Board, the Executive Cabinet, and the entire district team. Board members expressed their gratitude for everything Mrs. Jones does for our students.

### 3. Presentations

3.A. Presentation from Erikka Rhodes, JAG Career Specialist at Hanny Arram Center for Success about the JAG Program

- Erikka Rhodes, JAG teacher at Hanny Arram Center for Success, presented an overview of the JAG program, highlighting the program's successes and goals for the upcoming year. She shared data on student participation, barriers, and achievements, including a success story about a student who graduated early and secured employment. Mrs. Rhodes outlined plans for the upcoming year, including increasing college visits, career fairs, and leadership conferences. She expressed the importance of service learning and community engagement, including plans for a mural project and a mental health initiative.

3.B. Construction Update

- Lisa Amen with BD Construction gave an update on the construction projects finishing up and continuing throughout the district.

3.C. Notice of Settlement Claims

- Superintendent Jason Mundorf reported on a settlement claim including a student at Kearney High School who sustained an injury in a lab. The settlement was reached for a lump sum of \$67,500, paid by Kearney Public Schools' liability insurance. Mr.

Mundorf added that settlements of \$50,000 or more must be publicly notified, but no vote is required.

#### **4. Public Participation/Comment**

- One patron addressed the Board.

#### **5. Board Reports**

#### **6. Consent Agenda**

Move to approve the items on the Consent Agenda, as presented. This motion, made by Niki Deeds and seconded by Paul Hazard, Passed.

Drew Blessing: Absent, Amanda Smallcomb: Abstain (With Conflict), Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea

Yea: 4, Nay: 0, Absent: 1, Abstain (With Conflict): 1

6.A. Approval of Minutes of the July 14, 2025 Regular Meeting and the August 6, 2025 Board Committee of the Whole Meeting of the Board of Education

6.B. Approval of the August 2025 Claims

6.C. Approval of the August 2025 Financial Reports

6.D. Acceptance of the Sunrise Middle School Parent Advisory Committee Annual Self-Audit Report for the 2024-2025 School Year

6.E. Acceptance of the Kearney Band Parents Association Annual Self-Audit Report for the 2024-2025 School Year

6.F. Acceptance of the Park Elementary School PTO Annual Self-Audit Report for the 2024-2025 School Year

6.G. Acceptance of the Kenwood Elementary School PTO Annual Self-Audit Report for the 2024-2025 School Year

6.H. Approval of Kearney High School JROTC Trip to the Pioneer Raider Meet, September 12-13, 2025 in Leavenworth, Kansas

6.I. Recognition of the Kearney Education Association as the Exclusive Bargaining Agent for All Non-Supervisory Certificated Staff in the Kearney Public Schools for the 2027-2028 Contract Year

6.J. Approval of the 2025-2026 Kearney Public Schools Certified and Classified Staff Handbooks and the 2025-2026 Facilities Handbook

6.K. Second and Final Reading Approval of New and Revised Board Policies - 1340 Community Relations; 4002 Personnel; 5001 Admission Requirements; 5401 Anti-discrimination, Anti-harassment & Anti-retaliation; 3290 Internal Controls; 3730 Procurement Plan; 4030 Transportation Employees & Form A; 5101 Student Discipline-Electronic Devices; 5004 Full-time and Part-time Enrollment; 5201 Promotion and Retention & Repeat Grade Form; 5202 Notification of Rights Under FERPA; 6420 Association Activities; 5503 (new)

Foster Care Student Transportation; Rescission of 6260 Title I Parental/Community Engagement in Schools

**7. Regular Agenda - Personnel**

**7.A. Approval of the Employment of Certificated Staff**

Move to employ the certificated staff at Kearney Public Schools for the 2025-2026 school year, as presented. This motion, made by John Icenogle and seconded by Amanda Smallcomb, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

**8. Regular Agenda - Business**

**9. Regular Agenda - Miscellaneous**

**9.A. Approval of the Memorandum of Understanding with Central Community College for Dual Credit Classes**

- Clint Edwards, 6-12 Education Director, noted that there are no changes to this MOU. It is a continuation of the same program and benefits for students.

Move to approve the MOU with Central Community College for Dual Credit Classes, as presented. This motion, made by Paul Hazard and seconded by Amy Barth, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

**9.B. Approval of the Memorandum of Understanding with UNK for Dual Credit Classes**

- Board members highlighted the popularity of these programs and the cost savings for students.

Move to approve the MOU with UNK for Dual Credit Classes, as presented. This motion, made by Paul Hazard and seconded by Niki Deeds, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

**9.C. Approval of Kearney Public Schools 2025-2026 Emergency Operations Plan**

- Jeff Schwartz, Director of Student Services and Safety, reported that this is the fourth year that the Emergency Operations Plan (EOP) has been required for every school in the state. Each school has an individual EOP specific to their building, and training is done at each site. Board members emphasized the importance of safety and preparedness.

Move to approve of Kearney Public Schools 2025-2026 Emergency Operations Plan, as presented. This motion, made by John Icenogle and seconded by Amanda Smallcomb, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

#### 9.D. Set the Date for the Special Budget Retreat Meeting

- Mr. Mundorf spoke about the need for a board retreat meeting to focus on the budget for the upcoming year. The date of the Annual Budget Hearing will be decided at the Budget Retreat Meeting on August 25, 2025.

Move to set Monday, August 25, 2025 at 12:00 noon in the first floor conference room of the Administration Building, 320 West 24th St., Kearney NE, for a special budget retreat meeting of the Board of Education. This motion, made by John Icenogle and seconded by Niki Deeds, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

9.E. Discuss Changes to the Elementary Feeder Schools and Their Feeding to Horizon and Sunrise Middle Schools to Balance District 6-8 Enrollment in Future Years. Elementary feeders that will be specifically discussed include Buffalo Hills, Kenwood, and Emerson Elementary Schools.

- Mr. Mundorf presented information about possible middle school enrollment options.
- Mr. Icenogle introduced the discussion on changes to elementary feeder schools to balance enrollment between Horizon and Sunrise Middle Schools. Many options were discussed, including:
  - A sixth and seventh grade site
  - A seventh and eighth grade site
  - Switching the middle schools that Kenwood Elementary and Emerson Elementary students move to at 6th grade
  - Switching the middle schools that Buffalo Hills Elementary and Emerson Elementary students move to at 6th grade
- Board members expressed their opinions on the pros and cons of each option, considering factors such as class size, the team concept, staffing, and traffic.
- Mr. Icenogle added that now is the time for the community to share their input.

#### 10. Next Meeting

#### 11. Adjournment

- Meeting was adjourned at 6:49 PM.

Move to adjourn the meeting. This motion, made by John Icenogle and seconded by Paul Hazard, Passed.

Drew Blessing: Absent, Amy Barth: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

Notice of Meeting

This meeting was publicized in the Kearney Hub on August 7, 2025; radio stations KGFW and KKPR; and KSNB and KHGI T.V.

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Jason Mundorf, Superintendent

**Special Budget Retreat Meeting  
Kearney Public Schools Board of Education  
Monday, August 25, 2025 at 12:00 PM  
1st floor Administration Building Conference Room  
320 W 24th Street  
Kearney, NE 68845**

**1. Call to Order**

President Icenogle called the meeting to order at 12:10 pm

**2. Open Meetings Act Announcement**

This is an open, public meeting of the Kearney Public Schools Board of Education, and a copy of the Open Meetings Act is posted in this room.

**3. Board Meeting Decorum Expectations**

**4. Roll Call**

Attendance Taken at 12:12 PM.

Paul Hazard: Absent  
Amy Barth: Present  
Drew Blessing: Present  
Niki Deeds: Present  
John Icenogle: Present  
Amanda Smallcomb: Present

Move to excuse absent board member Paul Hazard. This motion, made by John Icenogle and seconded by Drew Blessing, Passed.

Paul Hazard: Absent, Amy Barth: Yea, Drew Blessing: Yea, Niki Deeds: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

**5. Approval of Agenda**

Move to approve the agenda of the meeting, as presented. This motion, made by John Icenogle and seconded by Amanda Smallcomb, Passed.

Paul Hazard: Absent, Amy Barth: Yea, Drew Blessing: Yea, Niki Deeds: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 5, Nay: 0, Absent: 1

**6. Public Participation/Comment**

**7. Agenda**

7.A. 2025-2026 Kearney Public Schools Budget Presentation and Discussion

7.B. Determine Annual Budget Hearing and Special September Board Meeting Date

- It was determined that the Annual Budget Hearing will be held before the September 8, 2025, Regular September Board of Education meeting.

**8. Adjournment**

Adjourned at 1:50 pm

Move to adjourn the meeting. This motion, made by John Icenogle and seconded by Amanda Smallcomb, Passed.

Paul Hazard: Absent, Amy Barth: Yea, Drew Blessing: Yea, Niki Deeds: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 5, Nay: 0, Absent: 1

Notice of Meeting

This meeting was publicized in the Kearney Hub on August 21, 2025; radio stations KGFW and KKPR; and KSNB and KHGI T.V.

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Drew Blessing, Secretary

**Special Committee of the Whole Meeting of the Kearney Public Schools Board of Education**  
**Kearney Public Schools Board of Education**  
**Wednesday, September 3, 2025 at 5:00 PM**  
**2nd Floor Staff Development Room, Administration Building**  
**320 W 24th Street**  
**Kearney, NE 68845**

**1. Call to Order**

President Icenogle called the meeting to order at 5:00 PM

**2. Open Meetings Act Announcement**

This is an open, public meeting of the Kearney Public Schools Board of Education, and a copy of the Open Meetings Act is posted in this room.

**3. Board Meeting Decorum Expectations**

**4. Roll Call**

Attendance Taken at 5:03 PM.

Amy Barth: Present  
Drew Blessing: Present  
Niki Deeds: Present  
Paul Hazard: Present  
John Icenogle: Present  
Amanda Smallcomb: Present

**5. Approval of Agenda**

Move to approve the agenda of the meeting, as presented. This motion, made by John Icenogle and seconded by Drew Blessing, Passed.

Amy Barth: Yea, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea  
Yea: 6, Nay: 0

**6. Public Participation/Comment**

**7. Agenda**

7.A. Presentation from Scott Steinbook, Kearney High School Business and Finance Teacher, about a Proposed Business and Career Trip To London

7.B. Preview of the September 8, 2025 Public Hearing and Regular Meeting Agenda

7.B.I. Annual Budget Hearing

7.B.I.a. Close Hearing

7.B.II. Final Property Tax Request Hearing

7.B.II.a. Close Hearing

7.B.III. Recognition of Kearney High School Student Andrew Petzet for Marching with the Troopers Drum and Bugle Corps who Placed 10th in the World Championships in Indianapolis, Indiana

7.B.IV. Presentation from Stephanie Green, Kearney High School Librarian, and Jake Oertle, Kearney High School Business Teacher on the KHS Class Intercom Program

7.B.V. Presentation from Sergeant J.C. Small with the Kearney Police Department on the 2024-2025 Annual SRO Update

7.B.VI. Construction Update

7.B.VII. Approval of Kearney High School JROTC Trip to the Ozark Raider Meet, September 26-27, 2025 in Marshfield, Missouri

7.B.VIII. Approval of Kearney High School JROTC Trip to the Waynesville Raider Meet, October 3-4, 2025 in Fort Leonard Wood, Missouri

7.B.IX. Approval of Kearney High School JROTC Trip to the Smith-Cotton Raider Meet, October 10-11, 2025 in Sedalia, Missouri

7.B.X. Approval of Kearney High School JROTC Trip to the Air Capitol Raider Meet, October 17-18, 2025 in Wichita, Kansas

7.B.XI. Approval of Kearney High School JROTC Trip to the Truman Raider Meet, April 17-18, 2026 in Independence, Missouri

7.B.XII. Approval of Kearney High School JROTC Trip to the Black Hills Raider Meet, April 24-25, 2026 in Rapid City, South Dakota

7.B.XIII. Adoption of Budgets for the Kearney Public Schools for the 2025-2026 School Year

7.B.XIV. Approval of Property Tax Requests for the 2025-2026 School Year

7.C. Review the 1000's Section of Board Policy

7.D. Superintendent Evaluation Process and Timelines

7.E. Discussion of a Proposal from Nelnet Regarding a Potential Solar Array at Kearney High School

7.F. Discuss any Additional Information Needed and Potential Next Steps in the Middle School Rebalancing Conversation and Decision

Move to table for further discussion at the October committee meeting. This motion, made by John Icenogle and seconded by Niki Deeds, Passed.

Amy Barth: Yea, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 6, Nay: 0

## 8. Adjournment

- Meeting was adjourned at 7:05 PM.

Move to adjourn the meeting. This motion, made by John Icenogle and seconded by Drew Blessing, Passed.

Amy Barth: Yea, Drew Blessing: Yea, Niki Deeds: Yea, Paul Hazard: Yea, John Icenogle: Yea, Amanda Smallcomb: Yea

Yea: 6, Nay: 0

Notice of Meeting

This meeting was publicized in the Kearney Hub on August 30, 2025; radio stations KGFW and KKPR; and KSNB and KHGI T.V.

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Drew Blessing, Secretary

**KEARNEY PUBLIC SCHOOLS DISTRICT #7**

**CLAIMS TO BE PAID IN SEPTEMBER 2025**

**PUBLICATION OF CHECKS**

<b>VENDOR</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
4imprint, Inc	Supplies Human Resources	\$ 3,205.53
4imprint, Inc	Miscellaneous Expenditure PreSchool Tuition	\$ 3,426.87
Adventure to Success Child Development	Professional Services Sixpence Community Grant	\$ 1,250.00
Alexis Folkers	Professional Services Sixpence Community Grant	\$ 150.00
Alicap	Worker's Comp Teachers/Pro Staff Regular Instruc	\$ 111,727.66
Alicap	Vehicle Insurance Band	\$ 758.82
Alicap	Worker's Compensation Teachers/Professional Staff	\$ 2,623.56
Alicap	Worker's Compensation Teachers/Pro Staff ELL	\$ 3,148.27
Alicap	Worker's Compensation Teachers/Pro Staff Poverty	\$ 13,119.14
Alicap	Worker's Compensation Teachers/Pro Staff Early C	\$ 1,574.14
Alicap	Worker's Compensation Teachers/Professional Staff	\$ 157.55
Alicap	Worker's Compensation Teachers/Pro Staff Resour	\$ 53,790.35
Alicap	Worker's Compensation Teachers/Pro Staff Guidan	\$ 9,472.86
Alicap	Vehicle Insurance Principal	\$ 780.61
Alicap	Worker's Compensation Teachers/Pro Staff Library	\$ 9,446.16
Alicap	Liability Insurance Board of Education	\$ 91,691.25
Alicap	Worker's Compensation Teachers/Pro Staff Execut	\$ 2,361.87
Alicap	Worker's Compensation Teachers/Pro Staff Grant W	\$ 184.25
Alicap	Worker's Compensation Teachers/Pro Staff Office	\$ 17,055.15
Alicap	Worker's Compensation Teachers/Pro Staff Fiscal	\$ 3,936.01
Alicap	Worker's Compensation Non Instructional Staff Op	\$ 10,495.58
Alicap	Worker's Compensation Non Instructional Staff Ma	\$ 2,623.56
Alicap	Property Insurance Maintenance of Buildings	\$ 397,328.75
Alicap	Vehicle Insurance Non Student Vehicles	\$ 26,803.95
Alicap	Vehicle Insurance Non Student Vehicles	\$ 1,919.20
Alicap	Worker's Compensation Non Instructional Staff Re	\$ 1,837.16
Alicap	Vehicle Insurance Regular Education Transportati	\$ 68,564.24
Alicap	Worker's Compensation Non Instructional Staff Sc	\$ 1,180.78
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 3,136.90
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 2,527.46
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 1,658.13
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 531.14
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 2,114.98
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 939.20
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 900.25
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 926.45
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 1,988.26
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 2,014.14
Alicap	Vehicle Insurance School Age Sped Transportation	\$ 1,751.76
Alicap	Worker's Compensation Teachers/Pro Staff EC EXPA	\$ 1,312.45
Alicap	Worker's Compensation Teachers/Pro Staff Sixpen	\$ 1,049.42
Alicap	Worker's Compensation Teachers/Pro Staff Sixpenc	\$ 2,859.88
Alicap	Worker's Compensation Teachers/Pro Staff Sixpenc	\$ 5,090.91
Alicap	Vehicle Insurance Construction Tech Fund	\$ 1,227.59
Alicap	Worker's Compensation Non Instructional Staff	\$ 7,084.28
Alicap	Vehicle Insurance	\$ 3,711.92

Alicap	Worker's Compensation Teachers/Professional Staff	\$	263.02
All Makes Auto Supply	Tires and Parts Non Student Vehicles	\$	56.96
All Makes Auto Supply	Tires and Parts Reg. Ed. Transp. Maintenance	\$	1,072.72
All Makes Auto Supply	Tires and Parts Sped Transportation Maintenance	\$	304.73
All Makes Office Equipment Co of Lincoln	Supplies Regular Instruction	\$	593.47
All Makes Office Equipment Co of Lincoln	Furniture and Fixtures Care & Upkeep of Grounds	\$	2,523.25
Allo Communications LLC	Purchased Service Telephone Technology	\$	583.76
Amax Contracting Inc	Supplies Maintenance of Buildings	\$	1,254.40
Amazon Capital Services	Supplies Regular Instruction	\$	683.18
Amazon Capital Services	Supplies Regular Instruction	\$	512.92
Amazon Capital Services	Supplies Regular Instruction	\$	119.94
Amazon Capital Services	Supplies Regular Instruction	\$	1,391.96
Amazon Capital Services	Supplies Regular Instruction	\$	47.49
Amazon Capital Services	Supplies Regular Instruction	\$	633.22
Amazon Capital Services	Supplies Regular Instruction	\$	121.70
Amazon Capital Services	Supplies Regular Instruction	\$	97.21
Amazon Capital Services	Supplies Regular Instruction	\$	156.03
Amazon Capital Services	Supplies Regular Instruction	\$	633.87
Amazon Capital Services	Supplies Regular Instruction	\$	290.21
Amazon Capital Services	Supplies Regular Instruction	\$	5,689.71
Amazon Capital Services	Supplies Regular Instruction	\$	367.39
Amazon Capital Services	Supplies Regular Instruction	\$	357.04
Amazon Capital Services	Supplies Regular Instruction	\$	2,376.54
Amazon Capital Services	Supplies Science	\$	13.99
Amazon Capital Services	Supplies PE	\$	404.31
Amazon Capital Services	Supplies Vocal Music	\$	129.57
Amazon Capital Services	Supplies Resource	\$	133.93
Amazon Capital Services	Supplies Behavior Disorder	\$	816.43
Amazon Capital Services	Supplies Speech Pathology & Audiology	\$	238.72
Amazon Capital Services	Supplies Library	\$	387.16
Amazon Capital Services	Supplies Technology	\$	1,017.33
Amazon Capital Services	Advertising Communications	\$	104.76
Amazon Capital Services	Supplies Communications	\$	155.74
Amazon Capital Services	Supplies Office of the Principal	\$	187.32
Amazon Capital Services	Supplies Fiscal Services	\$	139.85
Amazon Capital Services	Supplies Operations of Buildings	\$	21.67
Amazon Capital Services	Supplies Care and Upkeep of Grounds	\$	3,310.99
Amazon Capital Services	Supplies Security	\$	56.58
Amazon Capital Services	Supplies Regular Education Transportation	\$	179.94
Amazon Capital Services	Supplies Sixpence Home 1	\$	2,753.75
Amazon Capital Services	Supplies Sixpence Community Grant	\$	398.10
Amazon Capital Services	Supplies IDEA Base & E/P	\$	42.29
Amazon Capital Services	Supplies IDEA Base & E/P	\$	1,954.14
Amazon Capital Services	Supplies IDEA Base & E/P	\$	364.75
Amazon Capital Services	Uniforms Golf/Girls	\$	2,255.33
Amazon Capital Services	Miscellaneous Expenditure Art	\$	15.60
Amazon Capital Services	Miscellaneous Expenditure Cheerleaders	\$	16.99
Amazon Capital Services	Miscellaneous Expenditure Class of 2027	\$	104.26
Amazon Capital Services	Miscellaneous Expenditure Music Band	\$	698.86
Amazon Capital Services	Miscellaneous Expenditure Principal	\$	23.34
Amazon Capital Services	Miscellaneous Expenditure Principal	\$	837.77

Amazon Capital Services	Miscellaneous Expenditure Student Activity Accou	\$	152.80
Amazon Capital Services	Supplies	\$	916.58
Amazon Capital Services	Miscellaneous Expenditure PreSchool Tuition	\$	435.32
Amber Lewis	Employee Training and Development Services	\$	80.00
Amy Haskett	Mileage Paid to Staff	\$	99.61
Amy Haskett	Mileage Paid to Staff	\$	103.81
Amy Otto	Mileage Paid to Staff	\$	25.62
Amy Otto	Mileage Paid to Staff	\$	3.22
Amy Springer	Mileage Paid to Staff	\$	59.99
Amy Springer	Mileage Paid to Staff	\$	7.56
Apple Inc	Supplies Regular Instruction	\$	329.00
Apple Inc	Supplies Technology	\$	454.27
Apple Inc	Supplies State Early Childhood	\$	987.00
Apple Market	Supplies FCS	\$	34.76
Awards Unlimited	Supplies Regular Instruction	\$	541.24
Awards Unlimited	Miscellaneous Expenditure Athletic Administratio	\$	1,740.18
Awards Unlimited	Miscellaneous Expenditure Track Boys	\$	43.54
B2 Environmental Inc	Professional Services Care & Upkeep of Grounds	\$	1,350.00
Baer Photography	Advertising Communications	\$	149.00
Best Western Plus Kearney	Miscellaneous Expenditure	\$	300.00
Bimbo Bakeries USA	Food	\$	4,367.14
BioRad Laboratories, Inc	Supplies	\$	534.56
Black Hills Energy	Natural Gas Operations of Buildings	\$	96.75
Black Hills Energy	Natural Gas IDEA Base & E/P	\$	0.20
Board of Education USD 453	Dues and Fees	\$	100.00
Bomgaars Supply Inc	Supplies Care and Upkeep of Grounds	\$	272.28
Boogaarts Food Store	Supplies FCS	\$	33.50
Brandy Rosado	Employee Training and Development Services	\$	202.02
Builders HowTo Warehouse	Supplies Care and Upkeep of Grounds	\$	434.76
Bus Parts Warehouse	Supplies Regular Education Transportation	\$	101.06
C & I Equipment, LLC	Rentals of Equipment and Vehicles Maintenance of	\$	445.00
Carol Kenton	Mileage Paid to Staff	\$	77.70
Carol Kenton	Mileage Paid to Staff	\$	29.89
Carolina Biological Supply	Textbooks Regular Instruction	\$	9,415.25
Carrie Westerbuhr	Miscellaneous Expenditure Youth Leadership	\$	199.95
Carsyn Ostrand	Professional Services Volleyball	\$	400.00
Cash from NebraskaLand National Bank	Tires and Parts	\$	32.75
CashWa Distributing	Food	\$	164,152.68
Cassie Houser	Mileage Paid to Staff	\$	52.85
Cassie Spivey	Miscellaneous Expenditure Student Activity Accou	\$	35.00
CDW Government	Supplies Regular Instruction	\$	148.79
CDW Government	Supplies Instruction & Curriculum Development	\$	148.79
CDW Government	Supplies Technology	\$	3,983.62
CDW Government	Supplies Office of the Principal	\$	148.79
Cecilia Beahm	Miscellaneous Expenditure Volleyball	\$	39.99
Cengage Learning Gale	Textbooks Regular Instruction	\$	9,397.50
Central States Safety & Driver Trng LLC	Professional Services Regular Education Transpor	\$	2,400.00
Chandler Well Service Inc	Professional Services Care & Upkeep of Grounds	\$	10,500.76
Charter Communications	Supplies Regular Instruction	\$	46.94
Charter Communications	Supplies Office of the Principal	\$	23.21
Charter Communications	Other Communication Regular Education Transporta	\$	33.75

Chelsie Palu	Employee Training and Development Services	\$	118.71
Chesterman Co.	Supplies Regular Instruction	\$	168.00
Chesterman Co.	Food	\$	6,052.50
City of KearneyFuel Dept	Vehicle Gasoline Non Student Vehicles	\$	3,718.15
City of KearneyFuel Dept	Vehicle Gasoline Regular Education Transportatio	\$	842.07
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline School Age Sped Transportation	\$	-
City of KearneyFuel Dept	Vehicle Gasoline Construction Tech Fund	\$	-
City of KearneyFuel Dept	Vehicle Gasoline	\$	144.39
City of KearneySchool Resource Office	Security Officer Security	\$	35,487.66
City of KearneyWater,Sanitn,Sewer Dept	Garbage	\$	7,580.00
Cody Dvorak	Miscellaneous Expenditure Wish List	\$	2,351.00
Column Software PBC	Advertising Fiscal Services	\$	120.79
Comfort Suites East Lincoln	Travel Implementation of Standards	\$	297.00
Cooperative Producers Inc	Vehicle Gasoline Regular Education Transportatio	\$	3,171.00
Copycat Printing Inc	Supplies Regular Instruction	\$	818.08
Copycat Printing Inc	Supplies Vocational EOC	\$	16.50
Copycat Printing Inc	Supplies Office of the Principal	\$	651.55
Copycat Printing Inc	Supplies Human Resources	\$	313.11
CPI	Employee Training and Development Services	\$	7,847.00
Craig Mason	Professional Services Band	\$	3,000.00
Culligan Of Kearney	Supplies Care and Upkeep of Grounds	\$	63.00
Cummins Central Power LLC	Vehicle Repair Reg. Ed. Transp. Maintenance	\$	11,853.23
Dan Scamehorn	Miscellaneous Expenditure	\$	100.00
Dan's Sanitation Inc	Garbage Operations of Buildings	\$	132.47
Dan's Sanitation Inc	Garbage IDEA Base & E/P	\$	0.28
Dawson Public Power District	Electricity Operations of Buildings	\$	412.92
Dawson Public Power District	Electricity IDEA Base & E/P	\$	0.87
Deborah Merz	Supplies Regular Instruction	\$	64.29
Debra Friesz	Miscellaneous Expenditure	\$	73.85
Decker Inc.	Miscellaneous Expenditure PreSchool Tuition	\$	450.52
Demco Inc	Supplies Library	\$	508.70
Desiree John	Mileage Paid to Staff	\$	57.82
Desiree John	Mileage Paid to Staff	\$	15.89
Deterdings	Supplies Operations of Buildings	\$	807.98
Domino's Pizza	Food	\$	2,962.75
DuttonLainson Company	Supplies Maintenance of Buildings	\$	3,317.00
Eakes Office Solutions	Community Service Activities	\$	11,631.84
Eakes Office Solutions	Copier & Printing Usage Regular Instruction	\$	899.80
Eakes Office Solutions	Supplies Regular Instruction	\$	122.50

Eakes Office Solutions	Supplies Regular Instruction	\$	660.30
Eakes Office Solutions	Supplies Regular Instruction	\$	2,291.94
Eakes Office Solutions	Supplies Regular Instruction	\$	499.70
Eakes Office Solutions	Supplies Regular Instruction	\$	160.90
Eakes Office Solutions	Supplies English	\$	238.85
Eakes Office Solutions	Supplies Science	\$	1,257.00
Eakes Office Solutions	Supplies Office of the Principal	\$	50.25
Eakes Office Solutions	Supplies Office of the Principal	\$	1,799.60
Eakes Office Solutions	Supplies Office of the Principal	\$	14.25
Eakes Office Solutions	Supplies Human Resources	\$	30.45
Eakes Office Solutions	Supplies Regular Education Transportation	\$	60.90
Echo Group Inc.	Supplies Maintenance of Buildings	\$	1,296.54
Edpuzzle Inc.	Textbooks Supplementals Regular Instruction	\$	19,295.16
Eileen's Colossal Cookies	Miscellaneous Expenditure Athletic Administratio	\$	65.25
Eileen's Colossal Cookies	Miscellaneous Expenditure Soccer Girls	\$	209.00
Embassy SuitesLincoln	Travel Athletic Admin Pass Thru	\$	2,960.00
Emily Knust	Mileage Paid to Staff	\$	10.08
EQ Launchpad	Professional Services Regular Instruction	\$	1,200.00
Erin Small	Professional Services Sixpence Community Grant	\$	169.12
ESU 10	Supplies Regular Instruction	\$	40.00
ESU 10	Supplies Math	\$	80.00
ESU 10	Employee Training and Development Services	\$	40.00
ESU 10	Dues and Fees Instruction & Curriculum Developme	\$	80.00
ESU 10	Dues and Fees Office of the Principal	\$	80.00
Everyday Speech LLC	Technology Software Regular Instruction	\$	17,999.50
Everyday Speech LLC	Supplies Resource	\$	17,999.50
Father Flanagan's Boys' Home	Pupil Services Contracted Services	\$	3,900.00
Fitness Finders Inc	Miscellaneous Expenditure PAC's Share of Distric	\$	199.95
Follett Content Solutions LLC	Miscellaneous Expenditure Media District	\$	268.96
Frontier	Professional Services Regular Instruction	\$	243.34
Frontier	Professional Services Regular Instruction	\$	13.52
Frontier	Professional Services Regular Instruction	\$	13.52
Frontier	Purchased Service Telephone Fiscal Services	\$	1,960.73
Gartner & Associates Co Inc	Supplies Maintenance of Buildings	\$	1,557.00
General Parts LLC	Supplies Maintenance of Buildings	\$	154.50
GIA Publications, Inc	Miscellaneous Expenditure Music Orchestra Rent	\$	470.99
GNS Greater Ne Superintendants	Dues and Fees	\$	250.00
GoodheartWillcox Co Inc	Textbooks	\$	6,120.42
Gopher	Supplies PE	\$	78.55
GraceNotes LLC	Technology Software Regular Instruction	\$	1,211.25
Graczyk Lawn & Landscape	Lawn Services Care & Upkeep of Grounds	\$	5,400.00
Graham Tire	Tires and Parts Reg. Ed. Transp. Maintenance	\$	33.38
Great Minds LLC	Textbooks Regular Instruction	\$	113.44
Hawkins Inc	Supplies Care and Upkeep of Grounds	\$	968.69
HD Supply Formerly Home Depot Pro	Supplies Operations of Buildings	\$	24,137.98
HD Supply Formerly Home Depot Pro	Repairs & Maintenance Services Non Student Vehic	\$	2,114.26
Heather Atkinson	Supplies Regular Instruction	\$	158.92
Heinemann	Supplies Resource	\$	2,536.40
Heritage Landscape Supply Group Inc	Supplies Care and Upkeep of Grounds	\$	2,374.20
Heritage Water Services Inc.	Professional Services Care & Upkeep of Grounds	\$	955.00
High Plains Pizza Hut, Inc	Food	\$	3,602.87

High Point Networks, LLC	TechnologyRelated Hardware Technology	\$	11,550.00
Hiland Dairy Foods	Food	\$	25,084.98
Hobart Sales & Service E.F. Incorporated	Repairs & Maintenance Services	\$	13,257.86
Hoehner Turf Irrigation	Lawn Services Care & Upkeep of Grounds	\$	14,614.91
Holli Ourada	Miscellaneous Expenditure	\$	31.64
Holmes Plumbing & Htg	Supplies Maintenance of Buildings	\$	465.53
Hometown Leasing	Rentals of Equipment and Vehicles Regular Instru	\$	10,786.59
Houghton Mifflin Harcourt Publishing Co.	Textbooks Regular Instruction	\$	881.54
HyVee Accounts Receivable	Supplies FCS	\$	60.79
Integrated Security Solutions LLC	Professional Services Care & Upkeep of Grounds	\$	1,597.08
Intellicom	Supplies Technology	\$	7,325.55
IntraData	Supplies Regular Instruction	\$	227.00
Iron Sharpens Iron LLC	Miscellaneous Expenditure Wrestling Boys	\$	200.00
ITHAKA Harbors Inc	AudioVisual Materials AudioVisual	\$	1,560.00
J Spot Services LLC	Professional Services Care & Upkeep of Grounds	\$	1,256.77
J W Pepper & Son Inc	Supplies Vocal Music	\$	1,190.00
J W Pepper & Son Inc	Supplies Vocal Music	\$	316.38
J W Pepper & Son Inc	Supplies Vocal Music	\$	80.49
J W Pepper & Son Inc	Supplies Orchestra	\$	1,311.29
J W Pepper & Son Inc	Supplies Band	\$	77.99
J W Pepper & Son Inc	Miscellaneous Expenditure Music Orchestra Rent	\$	3,122.39
Jana Seier	Mileage Paid to Staff	\$	25.97
Jana Seier	Mileage Paid to Staff	\$	87.08
Jason Mundorf	Mileage Paid to Staff	\$	189.00
Jason Sutton	Supplies Regular Education Transportation	\$	57.60
Jenae Loeffelholz	Miscellaneous Expenditure Student Activity Accou	\$	16.96
Jennifer Hasenauer	Employee Training and Development Services	\$	80.00
Jill Bauer	Mileage Paid to Staff	\$	35.28
Johnstone Supply	Supplies Maintenance of Buildings	\$	6,707.94
Johnstone Supply	Supplies Care and Upkeep of Grounds	\$	215.75
Junior Achievement	Textbooks Consumables	\$	10,000.00
Kassandra Sabah	Mileage Paid to Staff Fiscal Services	\$	14.00
Kate Jones	Employee Training and Development Services	\$	346.21
Katheryn Pacheco	Employee Training and Development Services	\$	125.62
Katheryn Pacheco	Employee Training and Development Services	\$	171.27
Kearney Ace Hardware	Supplies Care and Upkeep of Grounds	\$	159.84
Kearney Ag & Auto Repair Inc	Vehicle Repair Sped Transportation Maintenance	\$	2,672.18
Kearney PowerSports	Tires and Parts Non Student Vehicles	\$	177.90
Kearney Quality Sew & Vac	Repairs & Maintenance Services FCS	\$	615.47
Kearney Towing & Repair Center Inc	Professional Services Regular Education Transpor	\$	180.00
Kearney Trailers LLC	Furniture and Fixtures Operations of Buildings	\$	27,675.00
Kearney Winlectric Co	Supplies Maintenance of Buildings	\$	907.99
Kearney Winnelson	Rentals of Equipment and Vehicles Maintenance of	\$	150.00
Kearney Winnelson	Supplies Maintenance of Buildings	\$	7,368.74
Kearney Winnelson	Supplies Care and Upkeep of Grounds	\$	497.68
Kelly R. Tovar Hernandez	Professional Services Sixpence Community Grant	\$	150.00
Kelly Supply Co	Supplies Maintenance of Buildings	\$	4,365.35
KeyBank	Building Acquisitions and Improvements	\$	46,679.93
Kidwell	Technology Software Regular Instruction	\$	556.67
Kidwell	Supplies Technology	\$	4,282.50
Kiera SelfThomas	Miscellaneous Expenditure	\$	12.90

Kindermusik International Inc.	Supplies Early Childhood	\$	174.00
KnowBe4, Inc.	Technology Software Technology	\$	6,890.00
Kyle Heilbrun	Travel Implementation of Standards	\$	261.80
KyleLynn Runge	Miscellaneous Expenditure	\$	50.00
Lakeshore Lrng Materials	Supplies Regular Instruction	\$	521.55
Lakeshore Lrng Materials	Supplies Regular Instruction	\$	18.37
Lakeshore Lrng Materials	Supplies State Early Childhood	\$	132.05
Lakeshore Lrng Materials	Supplies	\$	291.15
Laminator.com Inc	Supplies Regular Instruction	\$	284.46
Laminator.com Inc	Supplies Regular Instruction	\$	229.44
Laminator.com Inc	Supplies Regular Instruction	\$	164.86
Laminator.com Inc	Miscellaneous Expenditure Principal	\$	275.10
Laminator.com Inc	Miscellaneous Expenditure PreSchool Tuition	\$	275.09
Language Line Services Inc	Contracted Educational Resource	\$	6.42
Learning AZ	Supplies Regular Instruction	\$	571.00
Lerrin Rowe	Dues and Fees Soccer/Girls	\$	67.60
Library Trac LLC	Supplies AudioVisual	\$	150.00
Lincoln Journal Star	Advertising Fiscal Services	\$	724.10
Lips Printing Service	Supplies Regular Instruction	\$	59.79
Luke Sutherland	Mileage Paid to Staff	\$	32.62
Lydia Goracke	Employee Training and Development Services	\$	25.73
Makayla Harmon	Supplies Sixpence Home 1	\$	485.52
Masters True Value	Professional Services Care & Upkeep of Grounds	\$	182.40
Masters True Value	Supplies Care and Upkeep of Grounds	\$	621.47
Masters True Value	Repairs & Maintenance Services Non Student Vehic	\$	3,584.83
Masters True Value	Tires and Parts Non Student Vehicles	\$	340.00
Masters True Value	Tires and Parts Sped Transportation Maintenance	\$	12.26
Matheson TriGas Inc	Supplies Care and Upkeep of Grounds	\$	1,259.40
Medco Supply	Supplies Training Room	\$	24.96
Megan Schmidt	Supplies Office of the Principal	\$	43.15
Melanie Criss	Driver License/Criminal History Regular Educatio	\$	61.50
Menards Kearney	Supplies Behavior Disorder	\$	44.99
Menards Kearney	Supplies Guidance Services	\$	629.16
Menards Kearney	Supplies Operations of Buildings	\$	252.91
Menards Kearney	Supplies Maintenance of Buildings	\$	604.99
Menards Kearney	Supplies Care and Upkeep of Grounds	\$	702.70
Menards Kearney	Supplies Regular Education Transportation	\$	196.90
Menards Kearney	Miscellaneous Expenditure Music Band	\$	269.35
Meredith Johnson	Miscellaneous Expenditure Principal	\$	99.00
Micah Goodwin	Supplies Regular Instruction	\$	90.46
Midway Chevrolet	Tires and Parts Sped Transportation Maintenance	\$	29.36
Midwest Connect	Postage Early Childhood	\$	2.90
Midwest Connect	Postage Supervision	\$	183.99
Midwest Connect	Postage Office of the Principal	\$	1.56
Midwest Connect	Postage Office of the Principal	\$	25.57
Midwest Connect	Postage Office of the Principal	\$	47.39
Midwest Connect	Postage Office of the Principal	\$	77.07
Midwest Connect	Postage Office of the Principal	\$	336.96
Midwest Connect	Postage Office of the Principal	\$	49.27
Midwest Connect	Postage Office of the Principal	\$	33.54
Midwest Connect	Postage Office of the Principal	\$	17.16

Midwest Connect	Postage Office of the Principal	\$	22.81
Midwest Connect	Postage Office of the Principal	\$	61.98
Midwest Connect	Postage Fiscal Services	\$	91.24
Midwest Connect	Postage Human Resources	\$	0.78
Midwest Connect	Postage Maintenance of Buildings	\$	18.01
Midwest Connect	Postage Regular Education Transportation	\$	0.78
Midwest Connect	Postage	\$	1,484.67
Morgan Walker	Mileage Paid to Staff	\$	42.07
Morris Press & Office Supplies	Supplies	\$	201.00
Nancy McKillip	Professional Services Sixpence Community Grant	\$	1,500.00
NATA Nebraska Assoc of Tech Admin	Dues and Fees	\$	65.00
NCS Pearson Inc	Supplies Speech Pathology & Audiology	\$	235.85
NCSANebraska Council of School Admin	Dues and Fees Instruction & Curriculum Developme	\$	435.00
NCSANebraska Council of School Admin	Dues and Fees Executive Administration	\$	920.00
NCSANebraska Council of School Admin	Employee Training and Development Services	\$	260.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	225.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	391.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	401.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	260.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	510.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	308.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	282.00
NCSANebraska Council of School Admin	Employee Training Office of the Principal	\$	260.00
NCSANebraska Council of School Admin	Dues and Fees Office of the Principal	\$	20.00
NCSANebraska Council of School Admin	Dues and Fees Office of the Principal	\$	519.00
NCSANebraska Council of School Admin	Dues and Fees Office of the Principal	\$	20.00
NCSANebraska Council of School Admin	Employee Training and Development Services	\$	2,568.00
NCSANebraska Council of School Admin	Employee Training & Development Perkins	\$	335.00
NCSANebraska Council of School Admin	Miscellaneous Expenditure Principal	\$	260.00
Nebraska Department of Ed NEMTSS	Employee Training and Development Services	\$	250.00
Nebraska Department of Education	Employee Training and Development Services	\$	125.00
Nebraska Department of Education	Dues and Fees Office of the Principal	\$	125.00
Nebraska Library Commission	AudioVisual Materials AudioVisual	\$	3,905.96
Nebraska Public Power District	Electricity	\$	79,182.42
Nebraska Safety Center	Professional Services Regular Education Transpor	\$	2,420.00
Nebraska Schoolmasters Club	Dues and Fees	\$	40.00
Nebraska Schoolmasters Club	Dues and Fees Instruction & Curriculum Developme	\$	40.00
Nebraska Schoolmasters Club	Dues and Fees Instruction & Curriculum Developme	\$	40.00
Nicole Peterson	Miscellaneous Expenditure Bearcat Cares Food Pan	\$	71.73
Nikki Garey	Mileage Paid to Staff	\$	10.99
Northwestern Energy	Natural Gas	\$	2,272.45
Novus Windshield Repair	Vehicle Repair Reg. Ed. Transp. Maintenance	\$	110.00
Nutrien Ag Solutions	Supplies Care and Upkeep of Grounds	\$	950.70
One Call Concepts Inc	Professional Services Care & Upkeep of Grounds	\$	20.85
Oticon Inc	Supplies Hearing Handicapped	\$	639.99
Penn State Industries	Supplies Industrial Art	\$	1,232.75
PEP CO, Inc.	Professional Services Care & Upkeep of Grounds	\$	1,705.00
Platinum Awards & Gifts	Supplies Office of the Principal	\$	102.26
Platte Valley Communications	TechnologyRelated Hardware Maintenance of Build	\$	1,400.00
Platte Valley Laboratories	Professional Services Care & Upkeep of Grounds	\$	173.50
Prairie View Roofing & Development LLC	Repairs & Maintenance Services Maintenance Of Bu	\$	8,474.00

Proquest LLC	Supplies Regular Instruction	\$	735.19
PyeBarker Fire & Safety	Professional Services Care & Upkeep of Grounds	\$	275.00
Quill Corporation	Supplies Regular Instruction	\$	343.28
Quill Corporation	Supplies Office of the Principal	\$	36.16
Quill Corporation	Supplies Fiscal Services	\$	243.39
Read Naturally Inc	Technology Software Regular Instruction	\$	3,784.00
Really Good Stuff Inc	Supplies Regular Instruction	\$	1,084.99
Rhonda Moseley	Mileage Paid to Staff	\$	39.69
Rhythm Bee, Inc.	Supplies Band	\$	225.00
Rivistas Subscription Services	Periodicals Library	\$	978.09
Russell's Appliances	Supplies Office of the Principal	\$	1,298.00
Ryan Hogue	Mileage Paid to Staff	\$	999.60
Sayler Screenprinting	Advertising Communications	\$	77.00
Sayler Screenprinting	Miscellaneous Expenditure Stand for the Silent	\$	426.00
Sayler Screenprinting	Miscellaneous Expenditure Golf Girls	\$	240.00
Scholastic Inc	Supplies Regular Instruction	\$	130.69
Scholastic Inc.	Supplies Regular Instruction	\$	472.53
Scholastic Inc.	Supplies Regular Instruction	\$	2,026.78
Scholastic Inc.	Supplies Early Childhood	\$	904.51
School Nurse Supply Inc	Supplies Health Services	\$	148.87
School Nutrition Association	Dues and Fees	\$	62.50
Scorevision	Miscellaneous Expenditure Athletic Administratio	\$	7,200.00
Scripps National Spelling Bee Inc	Dues and Fees High Ability Learners	\$	1,798.50
Shanna Schulte	Miscellaneous Expenditure Executive Administrati	\$	5.99
Shayne D. Miller	Supplies Orchestra	\$	27.50
Shelby McKeown	Professional Services Sixpence Community Grant	\$	150.00
Shelia Sanford	Mileage Paid to Staff	\$	143.04
SherwinWilliams	Supplies Maintenance of Buildings	\$	414.31
SherwinWilliams	Supplies Care and Upkeep of Grounds	\$	1,048.03
Sign Center Inc.	Other Equipment	\$	14,114.54
Smiling Faces Academy, Inc.	Professional Services Sixpence Community Grant	\$	1,598.00
Spracklin Chiropractic	Drug Testing Regular Education Transportation	\$	45.00
Spracklin Chiropractic	Physicals Regular Education Transportation	\$	100.00
Standing O Marching	Supplies Band	\$	1,800.00
Steve Larson	Miscellaneous Expenditure Football	\$	47.98
Super Duper Publications	Supplies Speech Pathology & Audiology	\$	149.84
Super Duper Publications	Supplies Speech Pathology & Audiology	\$	714.73
Tanis Saldivar	Miscellaneous Expenditure	\$	79.80
Taryn Schwartz	Supplies Regular Instruction	\$	34.99
The Lockmobile	Professional Services Care & Upkeep of Grounds	\$	212.00
The Lockmobile	Supplies Care and Upkeep of Grounds	\$	95.00
Tiffany Weiss	Supplies Sixpence Home 1	\$	20.28
Tractor Supply Co.	Supplies Care and Upkeep of Grounds	\$	22.99
Trade Well Pallet Inc.	Supplies Care and Upkeep of Grounds	\$	1,870.00
Trane	Repairs & Maintenance Services Maintenance Of Bu	\$	2,269.15
Trena Miller	Supplies Office of the Principal	\$	35.89
TriCounty Glass Inc	Miscellaneous Expenditure Athletic Administratio	\$	15,000.00
TSAE Inc	Professional Services Regular Education Transpor	\$	545.00
TSAE Inc	Professional Services School Age Sped Transporta	\$	42.00
TSAE Inc	Professional Services School Age Sped Transporta	\$	47.00
TSAE Inc	Professional Services	\$	42.00

TSAE Inc	Professional Services School Age Sped Transporta	\$	42.00
TSAE Inc	Professional Services School Age Sped Transporta	\$	42.00
TSAE Inc	Professional Services School Age Sped Transporta	\$	42.00
TSAE Inc	Professional Services School Age Sped Transporta	\$	42.00
Tyler Technologies Inc	Technology Software Fiscal Services	\$	3,000.00
Tyler Technologies Inc	Professional Services Regular Education Transpor	\$	4,469.75
Tyler Technologies Inc	TechnologyRelated Hardware Regular Education Tr	\$	27,743.00
United Seating and Mobility, LLC	NonTech Related Repairs & Maintenance	\$	750.00
US Bank Cardmember Service	Travel Regular Instruction	\$	1,336.80
US Bank Cardmember Service	Supplies Regular Instruction	\$	699.99
US Bank Cardmember Service	Supplies Coordinator	\$	74.96
US Bank Cardmember Service	Supplies Behavior Disorder	\$	20.99
US Bank Cardmember Service	Miscellaneous Expenditure	\$	65.00
US Bank Cardmember Service	Employee Training and Development Services	\$	5,013.83
US Bank Cardmember Service	Travel HACS	\$	2,245.88
US Bank Cardmember Service	Travel Executive Administration	\$	915.48
US Bank Cardmember Service	Advertising Communications	\$	437.65
US Bank Cardmember Service	Advertising Communications	\$	2,878.80
US Bank Cardmember Service	Supplies Fiscal Services	\$	120.59
US Bank Cardmember Service	Professional Services Pro Development Human Re	\$	104.00
US Bank Cardmember Service	Supplies Human Resources	\$	1,132.73
US Bank Cardmember Service	Dues and Fees Human Resources	\$	32.50
US Bank Cardmember Service	Rentals of Equipment and Vehicles Maintenance of	\$	180.00
US Bank Cardmember Service	Professional Services Regular Education Transpor	\$	683.28
US Bank Cardmember Service	Supplies Regular Education Transportation	\$	482.00
US Bank Cardmember Service	TechnologyRelated Hardware Regular Education Tr	\$	39.36
US Bank Cardmember Service	Driver License/Criminal History Regular Educatio	\$	115.00
US Bank Cardmember Service	Travel Title I, Part A CSI/ TSI	\$	571.20
US Bank Cardmember Service	Employee Training and Development Services	\$	3,635.00
US Bank Cardmember Service	Miscellaneous Expenditure Athletic Administratio	\$	6,806.22
US Bank Cardmember Service	Miscellaneous Expenditure Football	\$	51.43
US Bank Cardmember Service	Miscellaneous Expenditure Boys Tennis	\$	952.90
US Bank Cardmember Service	Miscellaneous Expenditure Donations Misc	\$	949.00
US Bank Cardmember Service	Travel FFA	\$	4,678.05
US Bank Cardmember Service	Miscellaneous Expenditure Magazines	\$	246.09
US Bank Cardmember Service	Miscellaneous Expenditure Music Band	\$	275.00
US Bank Cardmember Service	Miscellaneous Expenditure One Act Play	\$	126.80
US Bank Cardmember Service	Miscellaneous Expenditure Speech	\$	18.25
US Bank Cardmember Service	Miscellaneous Expenditure STRIV TV	\$	1,033.81
US Bank Cardmember Service	Dues and Fees	\$	650.00
US Bank Cardmember Service	Miscellaneous Expenditure Volleyball	\$	91.87
US Bank Cardmember Service	Miscellaneous Expenditure Wrestling Girls	\$	570.00
US Foods Inc	Food	\$	2,561.20
USI Education & Government Sales	Supplies Regular Instruction	\$	423.64
Verizon Wireless	Miscellaneous Expenditure	\$	30.04
Vertex Drone Washing Solutions LLC	Professional Services Care & Upkeep of Grounds	\$	6,182.00
Vestis	Uniforms Operations of Buildings	\$	1,124.85
Vestis	Uniforms Regular Education Transportation	\$	215.01
Vista Print	Advertising Communications	\$	54.98
Walmart Community BRC	Supplies	\$	5,003.31
WarrenT Drain Cleaners & Plum	Professional Services Care & Upkeep of Grounds	\$	321.87

West Music	Supplies Regular Instruction	\$	336.12
West Music	Supplies Behavior Disorder	\$	77.71
Winchester Trim Shop	Miscellaneous Expenditure Foundation Donation	\$	800.00
Winchester Trim Shop	Miscellaneous Expenditure Magazines	\$	434.00
Winzer Franchise Company	Supplies Care and Upkeep of Grounds	\$	383.01
WordMasters Challenge	Curriculum Materials Implementation of Standards	\$	220.00
Xpressmyself.com LLC	Supplies Office of the Principal	\$	541.66
Yandas Music	Supplies Communications	\$	50.00
Yellow Van Cleaning Services	Vehicle Repair Reg. Ed. Transp. Maintenance	\$	1,935.00
ZOHO Corp	Technology Software Technology	\$	7,380.00

**SPECIAL BUILDING FUND and QCPUF  
CLAIMS TO REPORT FOR SEPTEMBER 2025**

<b>VENDOR</b>	<b>DESCRIPTION</b>		<b>AMOUNT</b>
B2 Environmental Inc	Construction Services	\$	201.55
B2 Environmental Inc	Construction Services	\$	201.55
B2 Environmental Inc	Construction Services	\$	201.55
B2 Environmental Inc	Construction Services	\$	201.55
B2 Environmental Inc	Construction Services	\$	201.56
B2 Environmental Inc	Construction Services	\$	201.56
B2 Environmental Inc	Construction Services	\$	201.56
B2 Environmental Inc	Construction Services	\$	201.56
B2 Environmental Inc	Construction Services	\$	201.56
BD Construction	Building Acquisitions and Improvements	\$	79,156.50
BD Construction	Construction Services	\$	206,044.24
BD Construction	Construction Services	\$	909,397.95
BD Construction	Construction Services	\$	590,382.78
BD Construction	Construction Services	\$	114,295.18
BD Construction	Construction Services	\$	2,948.07
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	2,948.07
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	2,948.07
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	184,383.63
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	32,186.62
BD Construction	Construction Services	\$	32,186.61
Latitude Signage + Design	Building Acquisitions and Improvements	\$	25,645.00
MidState Engineering and Testing Inc	Construction Services	\$	1,160.00
MidState Engineering and Testing Inc	Construction Services	\$	79.44
MidState Engineering and Testing Inc	Construction Services	\$	79.44
MidState Engineering and Testing Inc	Construction Services	\$	79.44
MidState Engineering and Testing Inc	Construction Services	\$	79.44
MidState Engineering and Testing Inc	Construction Services	\$	79.44
MidState Engineering and Testing Inc	Construction Services	\$	79.45
MidState Engineering and Testing Inc	Construction Services	\$	79.45
MidState Engineering and Testing Inc	Construction Services	\$	79.45
MidState Engineering and Testing Inc	Construction Services	\$	79.45

Nielsen Contracting LLC	Construction Services	\$ 278,950.00
Trane	Construction Services	\$ 241,201.83
Trane	Construction Services	\$ 29,081.00
US Bank Cardmember Service	Construction Services	\$ 2,643.50
US Bank Cardmember Service	Construction Services	\$ 2,643.50
WILKINS ArchitectureDesignPlanning	Building Acquisitions and Improvements	\$ 1,457.55
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 196.44
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 196.44
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 196.44
WILKINS ArchitectureDesignPlanning	Architect	\$ 8,814.00
WILKINS ArchitectureDesignPlanning	Architect	\$ 3,680.00
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.33
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.33
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.33
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.33
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.33
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.34
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 953.33
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.34
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.34
WILKINS ArchitectureDesignPlanning	Construction Services	\$ 287.34

# General Account - NebraskaLand National Bank

## Month Ending August 31st, 2025

**Per Bank**

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NebraskaLand Bank	August 31, 2025	\$	25,890,161.11
Less Outstanding Checks		\$	(362,436.42)
Less Outstanding Other Disbursements		\$	-
Plus Outstanding Deposits		\$	15,482,339.37
Adjustment			
Ending Balance		\$	<u>41,010,064.06</u>

**Per Books**

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Beginning Balance	August 31, 2025	\$	34,776,164.25
Plus Receipts		\$	24,972,838.79
Less Expenditures		\$	(18,739,018.81)
Less Returned Checks			
Adjustment		\$	79.83
Voided Checks		\$	<u>-</u>
Ending Book Balance	August 31, 2025	\$	<u>41,010,064.06</u>

**Flex Spending Account Balance**

**\$35,182.97**

## School District 7

### Fund Balances

Fiscal Year: 2024-2025

Month: 8  
 Year: 2025  
 Fund Type:

Include Cash Balance  
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
01	General Fund	\$29,135,778.30	\$79,208,965.14	(\$79,285,538.41)	\$0.00	\$29,059,205.03	\$29,698,817.39	(\$639,612.36)
02	Depreciation Fund	\$223,261.05	\$0.00	(\$223,261.05)	\$0.00	\$0.00	\$0.00	\$0.00
03	Employee Benefit Fund	\$48,081.40	\$0.00	\$0.00	\$0.00	\$48,081.40	\$48,081.40	\$0.00
05	Activities Fund	\$1,709,489.45	\$2,607,552.71	(\$3,809,139.60)	(\$1,282.40)	\$506,620.16	\$507,853.57	(\$1,233.41)
06	School Nutrition Fund	\$2,340,509.43	\$3,746,532.32	(\$4,357,267.71)	\$0.00	\$1,729,774.04	\$1,764,924.31	(\$35,150.27)
07	Bond Fund	\$10,571,848.22	\$7,620,478.58	(\$7,376,064.87)	\$0.00	\$10,816,261.93	\$10,816,261.93	\$0.00
08	Special Building Fund	\$2,051,029.03	\$16,632,510.66	(\$7,041,251.05)	\$0.00	\$11,642,288.64	\$11,642,288.64	\$0.00
09	Qualified Capital Fund	\$9,515,129.91	\$2,150,345.47	(\$6,352,943.50)	\$0.00	\$5,312,531.88	\$5,312,531.88	\$0.00
10	Coop Fund	\$23,387.08	\$498,407.98	(\$423,816.72)	\$0.00	\$97,978.34	\$101,084.90	(\$3,106.56)
12	Student Fee Fund	\$350,980.90	\$377,005.49	(\$365,584.77)	\$0.00	\$362,401.62	\$363,238.19	(\$836.57)
<b>Grand Total:</b>		<b>\$55,969,494.77</b>	<b>\$112,841,798.35</b>	<b>(\$109,234,867.68)</b>	<b>(\$1,282.40)</b>	<b>\$59,575,143.04</b>	<b>\$60,255,082.21</b>	<b>(\$679,939.17)</b>

End of Report

## FY25 KPS Revenue and Expense Report Compared to Budget

DATE: August 2025

Percent of FY Completed

100%

	<u>FY 2025</u>	<u>TOTAL BUDGET</u>	<u>%</u>		<u>FY 2025</u>	<u>TOTAL BUDGET</u>	<u>%</u>
<b><u>GENERAL FUND</u></b>				<b><u>SCHOOL NUTRITION FUND</u></b>			
Revenue:	\$79,208,965.14	\$58,239,513.00	136%	Revenue:	\$3,746,532.32	\$2,640,214.00	142%
Expense:	<u>\$79,285,538.41</u>	\$82,822,585.00	96%	Expense:	<u>\$4,357,267.71</u>	\$4,941,540.00	88%
Net:	-\$76,573.27			Net:	-\$610,735.39		
100 Supt.	\$209,409.13	\$250,000.00	84%	<b><u>SNF SUMMARY</u></b>			
103 Comm	\$97,026.93	\$100,000.00	97%				
211 Dir PK-5	\$294,012.48	\$400,000.00	74%				
220 Sped	\$1,153,614.87	\$1,200,000.00	96%	<b><u>TOTAL</u></b>			
230 Media	\$21,699.20	\$29,000.00	75%	Lunch	697247	168.21	4145.10
240 Dir SS&S	\$559,918.48	\$750,000.00	75%	Breakfast	188596	167.55	1125.61
270 Dir 6-12	\$1,064,310.34	\$1,200,000.00	89%	<b><u>BOND FUND</u></b>			
310 Personnel	\$215,667.14	\$275,000.00	78%	Revenue:	\$7,620,478.58	\$5,208,578.00	146%
320 Technology	\$1,559,692.86	\$1,750,000.00	89%	Expense:	<u>\$7,376,064.87</u>	\$17,801,474.00	41%
400 Principals	\$1,190,373.12	\$1,041,000.00	114%	Net:	\$244,413.71		
510 Finance	\$2,038,668.20	\$4,030,522.83	51%	<b><u>BUILDING FUND</u></b>			
550 Facilities	\$3,913,066.03	\$4,000,000.00	98%	Revenue:	\$16,632,510.66	\$17,213,878.00	97%
560 Utilities	\$1,032,081.88	\$1,000,000.00	103%	Expense:	<u>\$7,041,251.05</u>	\$19,361,897.00	36%
570 Transport.	\$364,179.64	\$400,000.00	91%	Net:	\$9,591,259.61		
910 Payroll	\$63,971,009.60	\$64,342,062.17	99%	<b><u>QCPUF FUND</u></b>			
931 Substitutes	\$1,521,450.73	\$2,000,000.00	76%	Revenue:	\$2,150,345.47	\$1,785,098.00	120%
941 Overtime	<u>\$79,357.78</u>	<u>\$55,000.00</u>	144%	Expense:	<u>\$6,352,943.50</u>	\$12,564,466.00	51%
	\$79,285,538.41	\$82,822,585.00	96%	Net:	-\$4,202,598.03		
<b><u>DEPRECIATION FUND</u></b>				<b><u>COOP FUND</u></b>			
Revenue:	\$0.00	\$301,739.00	0%	Revenue:	\$498,407.98	\$913,573.00	55%
Expense:	<u>\$223,261.05</u>	\$525,000.00	43%	Expense:	<u>\$423,816.72</u>	\$914,960.00	46%
Net:	-\$223,261.05			Net:	\$74,591.26		
<b><u>ACTIVITIES FUND</u></b>				<b><u>STUDENT FEE FUND</u></b>			
Revenue:	\$2,607,552.71	\$2,353,152.00	111%	Revenue:	\$377,005.49	\$106,418.00	354%
Expense:	<u>\$3,809,139.60</u>	\$4,062,641.00	94%	Expense:	<u>\$365,584.77</u>	\$457,399.00	80%
Net:	-\$1,201,586.89			Net:	\$11,420.72		
<b><u>EMP. BENEFIT FUND</u></b>				<b>TOTAL REVENUE</b>	\$112,841,798.35	\$88,810,244.40	127%
Revenue:	\$0.00	\$48,081.40	0%	<b>TOTAL EXPENDITURES</b>	\$109,234,867.68	\$143,500,043.40	76%
Expense:	<u>\$0.00</u>	\$48,081.40	0%				
Net:	\$0.00						

## Bearcat Diner Financial Statement For Month Ending September 30, 2025

<b>Receipts:</b>	<b>Budget</b>	<b>Month End</b>	<b>Year-to-Date</b>	<b>% of Budget</b>	<b>2024-2025%</b>
Federal Reimbursement	\$ 1,631,713.83	\$ 53,563.05	\$ 53,563.05	3.00%	10.01%
Sale of Lunches -Pupils	\$ 950,000.00	\$ 196,695.46	\$ 196,695.46	21.00%	12.17%
Other Income	\$ 38,500.00	\$ 30.00	\$ 30.00	7.00%	11.48%
District Support		\$ -			
<b>Total:</b>	\$ 2,640,213.83	\$ 250,288.50	\$ 250,288.50	9.40%	10.81%
<b>Expenditures:</b>					
Salaries/Fringe	\$ 2,262,628.92	\$ 56,630.70	\$ 56,630.70	2.50%	9.22%
					9.22%
Food Items	\$ 2,323,911.08	\$ 211,754.57	\$ 211,754.57	9.10%	8.02%
Equipment	\$ 250,000.00	\$ 13,257.86	\$ 13,257.86	5.30%	3.68%
Supplies,Repairs and Other	\$ 105,000.00	\$ 3,428.42	\$ 3,428.42	3.30%	4.49%
<b>Total:</b>	\$ 2,678,911.08	\$ 228,440.85	\$ 228,440.85	8.50%	8.28%
<b>Revenue Over/Under Expenses</b>					
<b>Beginning Balance</b>					
<b>Ending Balance</b>					
<b>Federal Money Due</b>		\$ 149,833.09			
<b>Accounts Receivable &lt; \$50.00</b>		\$ (55,469.31)			
<b>Accounts Receivable &gt; \$50.00</b>		\$ (6,741.10)			

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Kearney Public Schools (10-0007) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 5:30 P.M., in the 2nd Floor Staff Development Room, Administration Building, 320 W 24th Street, Kearney, NE 68845 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 73,745,580.00	\$ 79,151,132.00	\$ 83,872,392.00	\$ 16,889,318.00	\$ 55,861,710.00	\$ 45,353,535.00
Depreciation	\$ 1,102,609.00	\$ 223,261.00	\$ -		\$ -	
Employee Benefit	\$ 281,774.00	\$ -	\$ 48,081.00	\$ -	\$ 48,081.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 3,729,783.00	\$ 3,809,245.00	\$ 4,500,000.00	\$ -	\$ 4,500,000.00	
School Nutrition	\$ 4,188,032.00	\$ 4,347,610.00	\$ 5,068,263.00	\$ -	\$ 5,068,263.00	
Bond	\$ 7,361,572.00	\$ 7,400,000.00	\$ 18,119,848.00	\$ -	\$ 11,119,848.00	\$ 7,070,707.00
Special Building	\$ 899,891.00	\$ 4,872,600.00	\$ 19,769,231.00		\$ 13,820,349.00	\$ 6,008,972.00
Qualified Capital Purpose Undertaking	\$ 3,701,317.00	\$ 6,352,950.00	\$ 6,946,615.00	\$ -	\$ 5,695,290.00	\$ 1,263,965.00
Cooperative	\$ 680,865.00	\$ 320,616.00	\$ 327,285.00	\$ -	\$ 327,285.00	
Student Fee	\$ 225,328.00	\$ 188,928.00	\$ 570,381.00	\$ -	\$ 570,381.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 95,916,751.00</b>	<b>\$ 106,666,342.00</b>	<b>\$ 139,222,096.00</b>	<b>\$ 16,889,318.00</b>	<b>\$ 97,011,207.00</b>	<b>\$ 59,697,179.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 8,334,672.00	\$ 51,362,507.00	\$ 59,697,179.00

## Notice of Special Hearing To Set Final Tax Request

Kearney Public Schools (10-0007) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September 2025 immediately following the budget hearing, in the 2nd Floor Staff Development Room, Administration Building, 320 W 24th Street, Kearney, NE 68845 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	5,058,072,189	5,564,057,578	10%

### 2024-2025 Budget Information

### 2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	82,822,585.00	42,922,994.00	0.848604	0.771433	83,872,392.00	45,353,535.00	0.815116	-4%	1%
<b>Bond Fund(s) K - 12</b>	17,801,474.00	7,373,865.00	0.145784	0.132527	18,119,848.00	7,070,707.00	0.127078	-13%	2%
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Special Building Fund</b>	19,361,897.00	5,435,431.00	0.107461	0.097688	19,769,231.00	6,008,972.00	0.107996	0%	2%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	12,564,466.00	1,480,000.00	0.029260	0.026599	6,946,615.00	1,263,965.00	0.022717	-22%	-45%
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	132,550,422.00	57,212,290.00	1.131109	1.028247	128,708,086.00	59,697,179.00	1.072907	-5%	-3%

## Business

### Internal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- (b) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- (c) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- (e) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as "sensitive" or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Continue to develop and implement adequate maintenance procedures for the equipment;
- 5) Continue to develop and implement sales and disposition procedures for the equipment to ensure the highest possible return; and

- 6) All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for simplified acquisition thresholds (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids; (over \$250,000);
- 4) A procedure for competitive proposals; (with an explanation for why sealed bids were not accepted if over \$250,000) and;
- 5) A procedure for noncompetitive bids.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

1. An assurance that minority business enterprises and labor surplus area firms are used, when possible;
2. An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
3. A Suspension and Debarment clause;
4. A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
5. A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
6. For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
7. A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
8. A provision addressing the District's conflict of interest policies; and
9. A requirement that the contractor maintains records related to the contracted work.

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of

submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient; or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally-funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other Federal award;

- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another Federal award, except where the federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both Federal and non-Federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally-assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to Federal awards but may be used for interim accounting purposes.

**Federal Funds for Construction Projects:** If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of "prevailing wages" to those who work on the job site, as well as the contractor bonding requirements.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- A. Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- D. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- E. When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.
- F. If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- G. Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Maintaining Records: Financial records, supporting documents, statistical records, and all other District records pertinent to a federal award must be retained for the minimum period time as required by federal law or the terms of the federal awarding agency, whichever is longer in time.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A "conflict of interest" includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District's Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Travel Costs: Travel costs (including transportation, lodging, subsistence, and related items) incurred by an employee who travels on official business for a federal award may only be charged to the federal award on an actual cost basis, a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The District will ensure that the method used will be consistent with the method normally allowed in similar circumstances in the District's other travel and Board Policies. Any travel costs charged directly to a federal award must be documented to justify that (1) the individual's participation is necessary for the federal award and (2) the costs are reasonable and consistent with the District's travel costs and expectations. All travel costs must be reasonable and not in excess of what the District typically allows for other travel. All reasonable rates and amounts will be consistent with the rates and amounts established under 5 U.S.C. 5701-11.

Legal Reference: 2 C.F.R. § 200.303.

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326. Cross-Reference: Policies 3130 & 3131.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Legal Reference: 2 CFR §§ 200.310-200.313.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Legal Reference: 2 C.F.R. § 200.213.

Legal Reference: 2 C.F.R. § 200.307.

Legal Reference: 2 C.F.R. § 200.306.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Legal Reference: 40 U.S. Code § 3141, et seq; 2 C.F.R. § 200.326

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Legal Reference: 2 C.F.R. § 200, et seq.

| [Legal Reference: 2 C.F.R. § 200.475](#)

| Policy adopted: 7/11/22  
revised: 1/13/2025  
revised: 8/11/25  
[revised: \\_\\_\\_\\_\\_](#)

KEARNEY PUBLIC SCHOOLS  
Kearney, Nebraska